

LIVINGSTON COUNTY, ILLINOIS
BASIC FINANCIAL STATEMENTS AND
SUPPLEMENTAL INFORMATION
November 30, 2010

LIVINGSTON COUNTY, ILLINOIS

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Independent Auditor's Report

Members of the County Board
Livingston County, Illinois

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Livingston County, Illinois (County) as of and for the year ended November 30, 2010, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Livingston County, Illinois as of November 30, 2010, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated October 19, 2011 on our consideration of Livingston County, Illinois' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The budgetary comparison information, Illinois Municipal Retirement Fund Schedule of Funding Progress, and Other Postemployment Benefits Analysis of Funding Progress on pages 45 through 54 are not a required part of the basic financial statements, but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it. Livingston County, Illinois has not presented the management's discussion and analysis that accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the basic financial statements.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Livingston County, Illinois' basic financial statements. The combining and individual fund financial statements and schedules, listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements of Livingston County, Illinois. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

We have also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements for the year ended November 30, 2009, which are not presented with the accompanying financial statements. In our report dated November 10, 2010, we expressed unqualified opinions on the respective financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information. In our opinion, the 2009 comparative data in the individual fund financial statements and schedules is fairly stated in all material respects in relation to the basic financial statements for the year ended November 30, 2009 taken as a whole.

Clifton Gunderson LLP

Peoria, Illinois
October 19, 2011

LIVINGSTON COUNTY, ILLINOIS

STATEMENT OF NET ASSETS

November 30, 2010

	<u>Primary Government</u>			Component Unit Emergency Telephone System Board
	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>	
ASSETS				
Cash on hand and in bank	\$ 12,704,300	\$ 562,109	\$ 13,266,409	\$ 269,312
Certificates of deposit	34,383,760	-	34,383,760	454,092
Other investments	7,078,421	5,013	7,083,434	-
Receivables (net of estimated uncollectible):				
Accounts	377,431	-	377,431	86,550
Accrued interest	69,275	-	69,275	2,630
Property taxes	7,372,241	-	7,372,241	-
Due from State of Illinois	1,948,575	-	1,948,575	-
Due from primary government	-	-	-	6,516
Prepaid items	-	-	-	5,683
Revenue stamp inventory	13,912	-	13,912	-
Capital assets:				
Land and construction in progress	8,222,209	199,500	8,421,709	-
Other capital assets, net of accumulated depreciation	<u>27,056,753</u>	<u>1,612,992</u>	<u>28,669,745</u>	<u>438,974</u>
Total capital assets	<u>35,278,962</u>	<u>1,812,492</u>	<u>37,091,454</u>	<u>438,974</u>
TOTAL ASSETS	<u>\$ 99,226,877</u>	<u>\$ 2,379,614</u>	<u>\$101,606,491</u>	<u>\$ 1,263,757</u>
LIABILITIES				
Accounts payable	\$ 1,834,068	\$ 328,564	\$ 2,162,632	\$ -
Accrued items	490,682	-	490,682	48,466
Due to others	143,685	-	143,685	-
Due to component unit	6,516	-	6,516	-
Deferred revenue	7,372,241	-	7,372,241	4,900
Long-term liabilities:				
Due within one year	62,397	-	62,397	-
Due in more than one year	1,084,463	-	1,084,463	-
Other postemployment benefits	<u>27,841</u>	<u>-</u>	<u>27,841</u>	<u>-</u>
TOTAL LIABILITIES	<u>11,021,893</u>	<u>328,564</u>	<u>11,350,457</u>	<u>53,366</u>
NET ASSETS				
Invested in capital assets	35,278,962	1,812,492	37,091,454	438,974
Unrestricted	<u>52,926,022</u>	<u>238,558</u>	<u>53,164,580</u>	<u>771,417</u>
TOTAL NET ASSETS	<u>88,204,984</u>	<u>2,051,050</u>	<u>90,256,034</u>	<u>1,210,391</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 99,226,877</u>	<u>\$ 2,379,614</u>	<u>\$101,606,491</u>	<u>\$ 1,263,757</u>

The accompanying notes are an integral part of the financial statements.

LIVINGSTON COUNTY, ILLINOIS

STATEMENT OF ACTIVITIES

For the Year Ended November 30, 2010

	<u>Expenses</u>
GOVERNMENTAL	
General and administration	\$ 3,165,414
Public safety	6,212,955
Judiciary and court related	2,952,298
Public health and welfare	6,745,971
Transportation	<u>2,686,819</u>
Total governmental activities	21,763,457
 BUSINESS-TYPE ACTIVITIES	
Livingston Manor Nursing Home	<u>1,095,237</u>
 TOTAL PRIMARY GOVERNMENT	 <u>\$ 22,858,694</u>
 COMPONENT UNIT	
Emergency Telephone System Board	<u>\$ 1,042,737</u>

<u>Program Revenues</u>			<u>Net (Expense) Revenue and Changes in Net Assets</u>			
<u>Fees, Fines, and Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Primary Government</u>			<u>Component Unit</u>
			<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>	
\$ 1,797,655	\$ 84,503	\$ -	\$ (1,283,256)	\$ -	\$ (1,283,256)	\$ -
617,922	49,352	-	(5,545,681)	-	(5,545,681)	-
1,481,948	535,159	-	(935,191)	-	(935,191)	-
4,823,760	2,302,161	-	379,950	-	379,950	-
261,073	-	196,385	(2,229,361)	-	(2,229,361)	-
8,982,358	2,971,175	196,385	(9,613,539)	-	(9,613,539)	-
567,140	-	-	-	(528,097)	(528,097)	-
<u>\$ 9,549,498</u>	<u>\$ 2,971,175</u>	<u>\$ 196,385</u>	<u>(9,613,539)</u>	<u>(528,097)</u>	<u>(10,141,636)</u>	<u>-</u>
<u>\$ 926,977</u>	<u>\$ -</u>	<u>\$ 15,586</u>				<u>\$ (100,174)</u>
General revenues:						
Taxes:						
Property taxes			6,870,295	-	6,870,295	-
Replacement tax			398,618	-	398,618	-
Sales tax			1,220,800	-	1,220,800	-
State income tax			1,124,843	-	1,124,843	-
Motor Fuel taxes			948,617	-	948,617	-
Inheritance tax			3,289	-	3,289	-
Interest			553,695	372	554,067	5,064
Miscellaneous			-	1,303	1,303	-
Gain on sale of capital assets			45,784	-	45,784	-
Transfers			(943,734)	943,734	-	-
Total general revenues and transfers			<u>10,222,207</u>	<u>945,409</u>	<u>11,167,616</u>	<u>5,064</u>
CHANGE IN NET ASSETS			608,668	417,312	1,025,980	(95,110)
NET ASSETS - BEGINNING OF YEAR			<u>87,596,316</u>	<u>1,633,738</u>	<u>89,230,054</u>	<u>1,305,501</u>
NET ASSETS - END OF YEAR			<u>\$ 88,204,984</u>	<u>\$ 2,051,050</u>	<u>\$ 90,256,034</u>	<u>\$ 1,210,391</u>

The accompanying notes are an integral part of the financial statements.

LIVINGSTON COUNTY, ILLINOIS

BALANCE SHEET

GOVERNMENTAL FUNDS

November 30, 2010

	<u>General Fund</u>	<u>Pontiac Host Agreement</u>
ASSETS		
Cash on hand and in bank	\$ 1,932,376	\$ 3,640,456
Certificates of deposit	650,000	5,396,719
Other investments	251,400	6,550,131
Receivables, net:		
Accounts	34,205	327,311
Accrued interest	1,803	2,383
Property taxes	2,732,754	-
Due from other funds	-	-
Due from State of Illinois	1,252,967	-
Revenue stamp inventory	<u>13,912</u>	<u>-</u>
TOTAL ASSETS	<u>\$ 6,869,417</u>	<u>\$ 15,917,000</u>
LIABILITIES		
Accounts payable	\$ 89,563	\$ 1,325,800
Accrued items	286,733	-
Due to others	143,685	-
Due to other funds	1,500	-
Due to component unit	6,516	-
Deferred revenue	<u>2,732,754</u>	<u>-</u>
Total liabilities	<u>3,260,751</u>	<u>1,325,800</u>
FUND BALANCES		
Reserved for revenue stamps inventory	13,912	-
Reserved for tort liability	744,705	-
Reserved for unemployment	75,653	-
Reserved for working cash	-	-
Unreserved:		
Designated for capital improvements	-	-
Undesignated, reported in:		
General Fund	2,774,396	-
Special Revenue Funds	-	14,591,200
Capital Projects Funds	<u>-</u>	<u>-</u>
Total fund balances	<u>3,608,666</u>	<u>14,591,200</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 6,869,417</u>	<u>\$ 15,917,000</u>

Major Governmental Funds

<u>Illinois Municipal Retirement</u>	<u>Public Health</u>	<u>Capital Projects</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ 148,452	\$ 450,968	\$ 833,610	\$ 5,698,438	\$ 12,704,300
565,000	115,000	19,920,918	7,736,123	34,383,760
-	-	-	276,890	7,078,421
-	-	-	15,915	377,431
118	583	49,032	15,356	69,275
972,675	388,150	-	3,278,662	7,372,241
-	-	-	1,500	1,500
-	607,805	-	87,803	1,948,575
-	-	-	-	13,912
<u>\$ 1,686,245</u>	<u>\$ 1,562,506</u>	<u>\$ 20,803,560</u>	<u>\$ 17,110,687</u>	<u>\$ 63,949,415</u>
\$ -	\$ 28,735	\$ 19,546	\$ 370,424	\$ 1,834,068
111,325	59,604	-	33,020	490,682
-	-	-	-	143,685
-	-	-	-	1,500
-	-	-	-	6,516
972,675	388,150	-	3,278,662	7,372,241
<u>1,084,000</u>	<u>476,489</u>	<u>19,546</u>	<u>3,682,106</u>	<u>9,848,692</u>
-	-	-	-	13,912
-	-	-	-	744,705
-	-	-	-	75,653
-	-	-	554,048	554,048
-	-	-	1,337,903	1,337,903
-	-	-	-	2,774,396
602,245	1,086,017	-	11,536,630	27,816,092
-	-	20,784,014	-	20,784,014
<u>602,245</u>	<u>1,086,017</u>	<u>20,784,014</u>	<u>13,428,581</u>	<u>54,100,723</u>
<u>\$ 1,686,245</u>	<u>\$ 1,562,506</u>	<u>\$ 20,803,560</u>	<u>\$ 17,110,687</u>	<u>\$ 63,949,415</u>

The accompanying notes are an integral part of the financial statements.

LIVINGSTON COUNTY, ILLINOIS

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET ASSETS

November 30, 2010

Total fund balance for governmental funds \$ 54,100,723

Total net assets reported for governmental activities in the
statement of net assets is different because:

Capital assets used in government activities are not financial
resources and therefore are not reported in the funds.
These assets consist of:

Cost of capital assets	\$ 49,717,366	
Accumulated depreciation	<u>(14,438,404)</u>	35,278,962

Long-term liabilities applicable to the County's governmental
activities are not due and payable in the current period and,
accordingly, are not reported as fund liabilities. All liabilities -
both current and long-term - are reported in the statement
of net assets. Balances at November 30, 2010 are:

Long-term liabilities:		
Compensated absences	(1,146,860)	
Other postemployment benefits	<u>(27,841)</u>	<u>(1,174,701)</u>

TOTAL NET ASSETS OF GOVERNMENTAL ACTIVITIES \$ 88,204,984

The accompanying notes are an integral part of the financial statements.

LIVINGSTON COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS

For the Year Ended November 30, 2010

	General Fund
REVENUES	
Property taxes	\$ 2,570,788
Replacement tax	398,618
Sales tax	1,220,800
State income tax	1,124,843
Inheritance tax	3,289
Operating and capital grants/contributions - federal revenue	51,338
Operating and capital grants/contributions - other State of Illinois revenue	592,156
Operating and capital grants/contributions - other	-
Motor fuel tax allotments	-
Licenses and permits	9,456
Fees, fines, and charges for services	1,727,924
Collector's interest and costs	203,923
Interest	5,394
Rent	189,621
Other revenue	325,888
Total revenues	8,424,038
 EXPENDITURES	
Current:	
General and administration	2,395,606
Public safety	4,163,209
Judiciary and court related	2,317,378
Public health and welfare	115,416
Transportation	-
Employee benefits	765,881
Other expenditures	117,221
Capital outlay	236,886
Total expenditures	10,111,597
Excess (deficiency) of revenues over expenditures	(1,687,559)
 OTHER FINANCING SOURCES (USES)	
Transfers in	2,603,788
Transfers out	(95,633)
Proceeds from disposal of capital assets	35,796
Total other financing sources (uses)	2,543,951
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	856,392
 FUND BALANCE, BEGINNING OF YEAR	 2,752,274
 FUND BALANCE, END OF YEAR	 \$ 3,608,666

Major Governmental Funds

<u>Pontiac Host Agreement</u>	<u>Illinois Municipal Retirement</u>	<u>Public Health</u>	<u>Capital Projects</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ -	\$ 968,864	\$ 378,066	\$ -	\$ 2,952,577	\$ 6,870,295
-	-	-	-	-	398,618
-	-	-	-	-	1,220,800
-	-	-	-	-	1,124,843
-	-	-	-	-	3,289
-	-	1,236,216	-	125,470	1,413,024
-	-	772,116	-	381,921	1,746,193
-	8,343	-	-	-	8,343
-	-	-	-	948,617	948,617
-	-	79,229	-	-	88,685
4,148,144	-	269,543	-	2,133,338	8,278,949
-	-	-	-	-	203,923
139,022	2,667	4,421	289,859	112,332	553,695
600	-	-	-	-	190,221
-	-	-	-	10,092	335,980
<u>4,287,766</u>	<u>979,874</u>	<u>2,739,591</u>	<u>289,859</u>	<u>6,664,347</u>	<u>23,385,475</u>
110,899	-	-	1,136,079	464,944	4,107,528
417,584	-	-	-	7,690	4,588,483
7,467	-	-	-	74,923	2,399,768
15,978	-	2,643,677	-	1,683,918	4,458,989
-	-	-	-	2,012,394	2,012,394
-	999,937	-	-	629,008	2,394,826
-	-	-	-	-	117,221
5,327,005	-	10,000	-	358,076	5,931,967
<u>5,878,933</u>	<u>999,937</u>	<u>2,653,677</u>	<u>1,136,079</u>	<u>5,230,953</u>	<u>26,011,176</u>
<u>(1,591,167)</u>	<u>(20,063)</u>	<u>85,914</u>	<u>(846,220)</u>	<u>1,433,394</u>	<u>(2,625,701)</u>
-	51,821	-	-	45,494	2,701,103
(2,035,000)	(22,835)	-	(1,033,214)	(458,155)	(3,644,837)
-	-	-	-	21,900	57,696
<u>(2,035,000)</u>	<u>28,986</u>	<u>-</u>	<u>(1,033,214)</u>	<u>(390,761)</u>	<u>(886,038)</u>
(3,626,167)	8,923	85,914	(1,879,434)	1,042,633	(3,511,739)
<u>18,217,367</u>	<u>593,322</u>	<u>1,000,103</u>	<u>22,663,448</u>	<u>12,385,948</u>	<u>57,612,462</u>
<u>\$ 14,591,200</u>	<u>\$ 602,245</u>	<u>\$ 1,086,017</u>	<u>\$ 20,784,014</u>	<u>\$ 13,428,581</u>	<u>\$ 54,100,723</u>

The accompanying notes are an integral part of the financial statements.

LIVINGSTON COUNTY, ILLINOIS

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES

For the Year Ended November 30, 2010

Net change in fund balances - total governmental funds \$ (3,511,739)

The change in net assets reported for governmental activities in the statement of activities is different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays and infrastructure additions (\$5,610,491) exceeded depreciation (\$1,416,663) in the current period. 4,193,828

In the statement of activities, only the gain (loss) on disposition of capital assets is reported, whereas in the governmental funds, the proceeds from the sale increase financial resources. Thus, the change in net assets differs from the change in fund balance by the undepreciated cost, or book value, of disposed capital assets. (11,912)

Under the modified accrual basis of accounting used in the governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available financial resources. In the statement of activities, however, which is presented on the accrual basis, expenses and liabilities are reported regardless of when financial resources are available. This adjustment results from the net change of the item below.

Compensated absences (47,808)
Other postemployment benefits (13,701) (61,509)

CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES \$ 608,668

The accompanying notes are an integral part of the financial statements.

LIVINGSTON COUNTY, ILLINOIS
PROPRIETARY FUND - ENTERPRISE FUND
LIVINGSTON MANOR NURSING HOME
STATEMENT OF NET ASSETS

November 30, 2010

ASSETS

Cash on hand and in bank	\$ 562,109
Other investments	5,013
Capital assets (net of accumulated depreciation)	<u>1,812,492</u>

TOTAL ASSETS	\$ <u>2,379,614</u>
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LIABILITIES

Accounts payable	\$ <u>328,564</u>
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NET ASSETS

Invested in capital assets	1,812,492
Unrestricted	<u>238,558</u>
Total net assets	<u>2,051,050</u>

TOTAL LIABILITIES AND NET ASSETS	\$ <u>2,379,614</u>
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The accompanying notes are an integral part of the financial statements.

LIVINGSTON COUNTY, ILLINOIS
PROPRIETARY FUND - ENTERPRISE FUND
LIVINGSTON MANOR NURSING HOME
STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN NET ASSETS
For the Year Ended November 30, 2010

OPERATING REVENUES

Patient care:	
Private pay	\$ 33,467
Public aid	362,307
Medicare	<u>171,366</u>
Total operating revenues	<u>567,140</u>

OPERATING EXPENSES

Administration	105,994
Dietary	102,691
Housekeeping	52,457
Laundry and linens	31,595
Nursing and medical	484,252
Physical plant and facilities	128,066
Activities	20,648
Social service	12,523
Participation fees	23,422
Donation to Good Samaritan	48,214
Depreciation	<u>85,375</u>
Total operating expenses	<u>1,095,237</u>
Operating loss	<u>(528,097)</u>

NONOPERATING REVENUES

Interest income	372
Special services, special events, and miscellaneous	<u>1,303</u>
Total nonoperating revenues	<u>1,675</u>
Loss before transfers	(526,422)

OPERATING TRANSFER IN 943,734

NET INCOME 417,312

NET ASSETS, BEGINNING OF YEAR 1,633,738

NET ASSETS, END OF YEAR \$ 2,051,050

The accompanying notes are an integral part of the financial statements.

LIVINGSTON COUNTY, ILLINOIS
PROPRIETARY FUND - ENTERPRISE FUND
LIVINGSTON MANOR NURSING HOME
STATEMENT OF CASH FLOWS
Year Ended November 30, 2010

CASH FLOWS FROM OPERATING ACTIVITIES

Cash received for services	\$ 836,282
Cash payments to suppliers for goods and services	(17,083)
Cash payments to employees	<u>(799,827)</u>
 Net cash provided by operating activities	 <u>19,372</u>

CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES

Acquisition of capital assets	<u>(13,930)</u>
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CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES

Decrease in due to others from restricted cash	(9,782)
Cash received from special services, special events, and miscellaneous	1,303
Proceeds received on transfer from other fund	<u>525,000</u>
 Net cash provided by noncapital financing activities	 <u>516,521</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Interest on investments	<u>372</u>
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NET INCREASE IN CASH, RESTRICTED CASH, AND CASH EQUIVALENTS

522,335

CASH, RESTRICTED CASH, AND CASH EQUIVALENTS, BEGINNING OF YEAR

44,787

CASH AND CASH EQUIVALENTS, END OF YEAR

\$ 567,122

LIVINGSTON COUNTY, ILLINOIS
PROPRIETARY FUND - ENTERPRISE FUND
LIVINGSTON MANOR NURSING HOME
STATEMENT OF CASH FLOWS
Year Ended November 30, 2010

RECONCILIATION OF OPERATING LOSS TO NET

CASH USED IN OPERATING ACTIVITIES

Operating loss	<u>\$ (528,097)</u>
Adjustments to reconcile operating loss to net cash provided by operating activities:	
Depreciation	85,375
Expenses paid by other funds	418,734
Effects of changes in operating assets and liabilities:	
Accounts receivable	365,272
Inventory	33,966
Accounts payable	(137,506)
Deferred revenue	(96,130)
Accrued expense	(52,266)
Compensated absences	<u>(69,976)</u>
Total adjustments	<u>547,469</u>

NET CASH PROVIDED BY OPERATING ACTIVITIES

\$ 19,372

The accompanying notes are an integral part of the financial statements.

LIVINGSTON COUNTY, ILLINOIS
FIDUCIARY FUNDS
STATEMENT OF FIDUCIARY NET ASSETS
November 30, 2010

ASSETS	Private Purpose Funds	Agency Funds
Cash on hand and in bank	\$ 255,598	\$ 3,683,352
Certificates of deposit	450,000	158,371
Other investments	2,312,100	448,151
Receivables:		
Accrued interest	504	-
Delinquent taxes	-	201,095
Due from State of Illinois	<u>186,036</u>	<u>-</u>
 TOTAL ASSETS	 <u>\$ 3,204,238</u>	 <u>\$ 4,490,969</u>
LIABILITIES AND NET ASSETS		
LIABILITIES		
Accounts payable	\$ 276,160	\$ -
Due to taxing bodies	-	3,503,554
Due to others	<u>-</u>	<u>987,415</u>
Total liabilities	276,160	4,490,969
 NET ASSETS		
Restricted for township transportation projects	<u>2,928,078</u>	<u>-</u>
 TOTAL LIABILITIES AND NET ASSETS	 <u>\$ 3,204,238</u>	 <u>\$ 4,490,969</u>

The accompanying notes are an integral part of the financial statements.

LIVINGSTON COUNTY, ILLINOIS
PRIVATE PURPOSE TRUST FUNDS
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
Year Ended November 30, 2010

ADDITIONS	
State of Illinois	\$ 3,081,797
Interest on investments	<u>6,541</u>
Total revenues	3,088,338
DEDUCTIONS	
Transportation	<u>2,568,018</u>
Excess of revenues over expenditures	520,320
NET ASSETS, BEGINNING OF YEAR	<u>2,407,758</u>
NET ASSETS, END OF YEAR	<u><u>\$ 2,928,078</u></u>

The accompanying notes are an integral part of the financial statements.

LIVINGSTON COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2010

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Livingston County, Illinois (County) is a governmental entity located in central Illinois. Revenues are substantially generated as a result of taxes assessed and allocated to Livingston County (examples would be property taxes, sales taxes, income taxes, and motor fuel taxes) and charges for services performed for constituents of the County. Livingston County revenues are therefore primarily dependent on the economy within its territorial boundaries. Industry within the County is primarily agriculture, manufacturing, and retail.

The accounting policies of Livingston County, Illinois conform to generally accepted accounting principles as applicable to governmental units. The following is a summary of the more significant of such policies.

Reporting Entity

For financial reporting purposes, in accordance with the *Codification of Governmental Accounting and Financial Reporting Standards*, Section 2100, Livingston County, Illinois is a primary government in that it is a county with a separately elected governing body - one that is elected by the citizens in a general, popular election and is fiscally independent of other units of government.

The County has developed criteria to determine whether other entities are component units of the County. Component units are legally separate organizations for which the elected officials of Livingston County are financially accountable. Livingston County would be considered financially accountable if it appoints a voting majority of the organization's governing body and (1) it is able to impose its will (significantly influence the programs, projects, activities, or level of services performed or provided by the organization) on the organization or (2) there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on Livingston County (i.e., entitled to or can access the organization's resources, is legally obligated or has otherwise assumed the obligation to finance deficits of, or provide financial support to the organization, or is obligated in some manner for the debt of the organization). If an organization is fiscally dependent on Livingston County, the County is considered financially accountable regardless of whether the organization has (1) a separately elected governing board, (2) a governing board appointed by a higher level of government, or (3) a jointly appointed board.

Based on the foregoing criteria, the following organization is included in Livingston County's annual report. Additionally, Livingston County is not dependent on any other entity.

LIVINGSTON COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2010

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Reporting Entity (Continued)

Emergency Telephone System Board of Livingston County

The component unit column in the government-wide financial statements includes the financial data of the County's component unit, the Emergency Telephone System Board. The Emergency Telephone System Board has a year end of November 30. It is reported, as a discretely presented component unit, in a separate column to emphasize that it is legally separate from the County. The Livingston County Board Chairman with the advice and consent of the Livingston County Board appoints board members (not to exceed 11 members) to the Emergency Telephone System Board of Livingston County. The members of the Emergency Telephone System Board of Livingston County are then responsible for planning the 911 emergency system, receiving monies imposed under an established surcharge, and authorizing disbursements. The geographic area served by the Emergency Telephone System Board of Livingston County is the same as Livingston County. The Livingston County Board has the responsibility for approving the rate of the surcharge which funds the activities of the Emergency Telephone System Board and therefore has the ability to impose its will on the Board as described by authoritative accounting literature. Separate financial statements of the Livingston County Emergency Telephone System Board are not prepared.

The County Board Chairman and County Board make appointments of the governing boards of a number of fire protection, drainage, public water, and sanitary districts. Even though the County Board may appoint a majority of the members of the respective districts, the members do not serve at the discretion of the County Board, that is, they can be removed only for cause. There are no indications that the County Board can impose its will over these districts and therefore no financial accountability. These units are not considered component units of Livingston County, Illinois.

Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component unit. For the most part, the effect of interfund activity has been removed from these statements. The exception would be when certain fees that would be direct costs and user fees have not been eliminated. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The primary government is reported separately from its legally separate component unit for which the primary government is financially accountable.

LIVINGSTON COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2010

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Government-Wide and Fund Financial Statements (Continued)

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and the major enterprise fund are reported as separate columns in the fund financial statements.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and private purpose trust fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied for budgetary purposes. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within approximately 150 days of the end of the current fiscal period, except for property taxes, which must be collected within 60 days to be considered available. Property taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

LIVINGSTON COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2010

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**Measurement Focus, Basis of Accounting, and Financial Statement Presentation
(Continued)**

Agency Funds have no measurement focus.

The County reports the following major governmental funds:

General Fund - The General Fund is the general operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund.

Pontiac Host Agreement Fund - This fund is used to account for monies collected for use of the Pontiac Landfill.

Illinois Municipal Retirement Fund - This fund is used to account for the activities resulting from the County's participation in the Illinois Municipal Retirement Fund. Financing is provided by a specific annual property tax levy.

Public Health Fund - This fund is used to account for the operations of the County Public Health Department. The basic purpose of the Department is the protection and improvement of the public health in the County, which includes the maintenance of suitable offices, facilities, and equipment necessary in the carrying-out of the program objectives. The Department is charged with the enforcement and observation of all state laws, and county and municipal ordinances pertaining to the preservation of health. Within its jurisdiction, and professional and technical competence, the Department will: investigate the existence of any contagious or infectious disease and adopt measures to arrest the progress of these diseases; make all necessary sanitary and health investigations and inspections; and upon request, give professional advice and information to all municipal or school authorities in matters pertaining to sanitation and public health.

Capital Projects Fund - This fund is used to account for monies collected for the construction of projects approved by the County Board, as well as costs related to the nursing home closing and modification to operations.

LIVINGSTON COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2010

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**Measurement Focus, Basis of Accounting, and Financial Statement Presentation
(Continued)**

The County reports the following major proprietary fund:

Livingston Manor (County) Nursing Home Fund - This fund is used to account for the operations and maintenance of the previously County-operated nursing home. Financing was provided by patient room and care charges received from private sources and from the State of Illinois. Other County funds have also assisted in supporting the nursing home.

Additionally, the government reports the following fund type:

Fiduciary Funds - The fiduciary funds consist of private purpose trust funds and agency funds. They are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, and other governments.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in business-type activities and enterprise fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the County Nursing Home enterprise fund are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then unrestricted resources as they are needed.

LIVINGSTON COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2010

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Property Taxes

Property taxes attach as an enforceable lien on property as of January 1. The County's property tax is levied each year at the time the budget for the ensuing year is passed and is extended against the assessed valuation of the County on January 1. Taxes are typically due and payable in two installments in June and September at the County Collector's office. Sale of taxes on any uncollected amounts is typically in November or December. Final distribution on the current year levy is made by the County Collector's office at a date after the tax sale, usually no later than the first quarter of the following year.

Property taxes levied in 2009 are reflected as revenues in fiscal year 2010. Amounts not collected by the Collector by November 30, 2010 are either under tax objection or forfeiture. Distributions of these tax objection and forfeiture amounts are recognized as revenue in the year of distribution since collection is uncertain.

Property taxes levied in 2010 have been recognized as assets, net of an estimated uncollectible amount of 1 percent, and deferred as these taxes will be collected and are associated for budget purposes to be used in 2011.

Additionally, mobile home tax revenues are recognized on the cash basis due to uncertain availability until collection.

Capital Assets

Capital assets, which include property, plant, equipment, media, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the County's government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost of more than \$250,000 for infrastructure and \$5,000 for all other assets. Capital assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. General infrastructure assets acquired before December 1, 1979 have not been reported.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Capital assets of the primary government are depreciated using the straight-line method over the estimated useful lives of the assets which range from 4 to 50 years.

LIVINGSTON COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2010

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Long-Term Liabilities

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net assets.

In the fund financial statements, governmental fund types recognize the face amount of debt issued as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures. The County issued no new debt in fiscal year 2010.

Budget and Appropriations

The County adopts an annual budget and appropriation ordinance in accordance with Chapter 55 of the Illinois Compiled Statutes. The budget covers the fiscal year ending November 30 and is available for public inspection prior to final adoption, prior to the beginning of the year. All appropriations cease with the close of the fiscal year. The budget document is prepared for all budgetary funds on the modified accrual basis.

Transfers of budgeted amounts among object classifications, or any budget increases by means of an emergency or supplemental appropriation, require approval by two-thirds of the County Board members. Adjustments made during the year are reflected in the budget information included in the financial statements. The ultimate level of control is the fund.

Fiscal year budgets have not been prepared on several of the Special Revenue Funds as expenditures are controlled by approval other than the County Board.

Cash and Cash Equivalents

For purposes of the statement of cash flows, cash equivalents include time deposits, certificates of deposit, and all highly liquid debt investments with an original maturity of three months or less when purchased. At November 30, 2010, all other investments in the Enterprise Fund qualified as cash equivalents.

LIVINGSTON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2010

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Investments

Investments are stated at fair value, except money market investments and participating interest-earning investment contracts that have a remaining maturity at the time of purchase of one year or less, which are reported at amortized cost. Certificates of deposit are stated at cost, which approximates fair value.

Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the noncurrent portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds."

Accounts receivable in the Governmental Funds are reported at gross with no allowance for uncollectibles since the amount of any uncollectible accounts is immaterial.

Inventory

All inventory is valued at cost using the first-in/first-out (FIFO) method.

Inventory in the General Fund is the balance of revenue stamps on hand at year end, valued at cost. The inventory is equally offset by a fund balance reserve in the Governmental Fund, indicating that it is not "available and spendable." This inventory is accounted for using the consumption method, on a modified accrual basis.

LIVINGSTON COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2010

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Accumulated Unpaid Vacation and Sick Pay (Compensated Absences)

County employees are annually granted vacation and sick leave. Employees are allowed to accumulate vacation days in varying amounts depending on longevity and/or contract. Vacation vests for all employees. Full time County employees can accumulate twelve days of sick leave a year. All accumulated sick pay is forfeited upon an employee's termination of employment with the County for all County offices other than the Sheriff and Probation Offices. Sheriff's Office employees are paid for unused sick days up to a maximum of 240 days at varying percentages for those employees employed for 8 or more years. Accumulated unpaid compensated absences have been accrued in the government-wide financial statements.

For employees other than the Sheriff and Probation Departments, upon retirement, up to 240 accumulated sick days may be credited to Illinois Municipal Retirement benefits as per their rules and regulations.

Use of Estimates in Preparing Financial Statements

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, gains, losses, and other changes in fund equity during the reporting period. Actual results could differ from those estimates.

LIVINGSTON COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2010

NOTE 2 - CASH AND INVESTMENTS

The investment and deposit of County monies is governed by the provisions of the Illinois Compiled Statutes. In accordance with these provisions, all County monies must be invested in one or more of the following:

- A. Interest-bearing savings accounts, interest-bearing certificates of deposit or interest-bearing time deposits constituting direct obligations of any bank as shall have been selected and designated under the terms of the Statutes and as shall have complied with the requirements thereof;
- B. Shares or other forms of securities legally issuable by savings and loan associations incorporated under the laws of this state or any other state or under the laws of the United States, provided such shares or securities are insured by the Federal Depository Insurance Corporation;
- C. Bonds, notes, certificates of indebtedness, treasury bills or other securities now or hereafter issued, which are guaranteed by the full faith and credit of the United States of America as to principal and interest;
- D. Short-term discount obligations of the Federal National Mortgage Association.

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that, in the event of a bank failure, the County's deposits or value of investments may not be returned to it. The County has adopted a formal investment policy which states that collateral with a market value equal to at least 110 percent of deposits in excess of \$250,000 per institution shall be required. The policy also states that all investment securities purchased by the County and all collateral pledged to the County's deposits shall be held in safekeeping by an independent third party.

As of November 30, 2010, \$10,988,451 of the County's bank balance of \$51,411,842 was exposed to custodial credit risk.

LIVINGSTON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2010

NOTE 2 - CASH AND INVESTMENTS (CONTINUED)

Custodial Credit Risk - Deposits (Continued)

At November 30, 2010, the carrying amount of the County's deposits, which includes demand deposits and certificates of deposit, was \$52,196,810, and the bank balance was \$51,411,842.

Carrying amount of deposits consisted of cash in checking accounts, savings accounts, and certificates of deposit at November 30, 2010 as follows:

Checking and savings accounts, including demand money market accounts	\$ 17,204,679
Certificates of deposit	<u>34,992,131</u>
Total County deposits	52,196,810
Cash on hand at November 30, 2010	<u>680</u>
Total	<u>\$ 52,197,490</u>

At November 30, 2010, the carrying amount of the component unit's deposits, which includes demand deposits and certificates of deposit, was \$723,404 and the bank balance was \$749,998. The entire bank balance was insured or collateralized with securities held by the component unit or its agent in the component unit's name.

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County's investment policy does not limit investment maturities, other than corporate paper, as a means of managing its exposure to fair value losses arising from increasing interest rates.

LIVINGSTON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2010

NOTE 2 - CASH AND INVESTMENTS (CONTINUED)

Interest Rate Risk (Continued)

Maturities as of November 30, 2010 for deposits exposed to interest rate risk are as follows:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Investment Maturities (In Years)</u>	
		<u>Less Than 1</u>	<u>1-5</u>
Certificates of deposit	<u>\$ 34,992,131</u>	<u>\$ 26,489,354</u>	<u>\$ 8,502,777</u>
The Illinois Funds	<u>\$ 9,843,684</u>	<u>\$ 9,843,684</u>	<u>\$ -</u>

Credit Risk

Credit risk is the risk that an issuer or other counterparty to a debt investment will not fulfill its obligations. The County's investment policy does limit its investments to the top rating issued by nationally recognized statistical rating organizations. Their policy allows investment in short-term obligations of corporations organized in the United States with assets exceeding \$500,000 if such obligations are rated at the time of purchase within the three highest classifications established by at least two standard rating services and which mature not later than 180 days from the date of purchase.

As of November 30, 2010, the County's investment in the Illinois Funds, the investments exposed to credit risk, were rated AAAM by Standard and Poor's.

Additionally, during the year, the Livingston County Treasurer serves in an agency relationship as the collector of property taxes. At a given point in the tax collection cycle, unsecured, uninsured deposits and investments may significantly exceed amounts at year-end. The policy to obtain securities follows Illinois Compiled Statutes which state that uncollateralized deposits and investments shall not exceed 75 percent of the capital stock and surplus of the financial institution.

LIVINGSTON COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2010

NOTE 3 - CAPITAL ASSETS

Capital asset activity for the year ended November 30, 2010 was as follows:

<u>Primary Government</u>	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental activities:				
Capital assets not being depreciated:				
Construction in progress - Law and Justice Center	\$ 768,950	\$ 4,879,780	\$ -	\$ 5,648,730
Construction in progress - County Courthouse renovation	-	93,549	-	93,549
Land	<u>2,427,085</u>	<u>52,845</u>	<u>-</u>	<u>2,479,930</u>
Total capital assets not being depreciated	<u>3,196,035</u>	<u>5,026,174</u>	<u>-</u>	<u>8,222,209</u>
Capital assets being depreciated:				
Buildings	24,575,357	15,661	-	24,591,018
Infrastructure	11,829,345	13,277	-	11,842,622
Vehicles	1,941,999	220,846	(240,025)	1,922,820
Machinery and equipment	1,295,664	268,289	-	1,563,953
Computer equipment	1,054,210	46,390	-	1,100,600
Computer software	<u>454,290</u>	<u>19,854</u>	<u>-</u>	<u>474,144</u>
Total capital assets being depreciated	<u>41,150,865</u>	<u>584,317</u>	<u>(240,025)</u>	<u>41,495,157</u>
Less accumulated depreciation for:				
Buildings	(4,785,272)	(540,102)	-	(5,325,374)
Infrastructure	(5,276,526)	(382,297)	-	(5,658,823)
Vehicles	(1,322,128)	(222,522)	228,113	(1,316,537)
Machinery and equipment	(922,197)	(70,882)	-	(993,079)
Computer equipment	(601,878)	(166,304)	-	(768,182)
Computer software	<u>(341,853)</u>	<u>(34,556)</u>	<u>-</u>	<u>(376,409)</u>
Total accumulated depreciation	<u>(13,249,854)</u>	<u>(1,416,663)</u>	<u>228,113</u>	<u>(14,438,404)</u>
Total capital assets being depreciated, net	<u>27,901,011</u>	<u>(832,346)</u>	<u>(11,912)</u>	<u>27,056,753</u>
Governmental activities capital assets, net	<u>\$ 31,097,046</u>	<u>\$ 4,193,828</u>	<u>\$ (11,912)</u>	<u>\$ 35,278,962</u>

LIVINGSTON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2010

NOTE 3 - CAPITAL ASSETS (CONTINUED)

Construction in progress consists of the following projects:

Law and Justice Center	\$ 5,648,730
County Courthouse Project	<u>93,549</u>
	<u><u>\$ 5,742,279</u></u>

<u>Primary Government</u>	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Business-type activities:				
Capital assets not being depreciated:				
Land	\$ 199,500	\$ -	\$ -	\$ 199,500
Capital assets being depreciated:				
Building and improvements	3,063,249	-	-	3,063,249
Equipment	1,016,073	13,930	-	1,030,003
Vehicles	<u>91,432</u>	<u>-</u>	<u>-</u>	<u>91,432</u>
Total capital assets being depreciated	<u>4,170,754</u>	<u>13,930</u>	<u>-</u>	<u>4,184,684</u>
Less accumulated depreciation for:				
Buildings and improvements	(1,513,990)	(69,095)	-	(1,583,085)
Equipment	(880,895)	(16,280)	-	(897,175)
Vehicles	<u>(91,432)</u>	<u>-</u>	<u>-</u>	<u>(91,432)</u>
Total accumulated depreciation	<u>(2,486,317)</u>	<u>(85,375)</u>	<u>-</u>	<u>(2,571,692)</u>
Total capital assets being depreciated, net	<u>1,684,437</u>	<u>(71,445)</u>	<u>-</u>	<u>1,612,992</u>
Business-type activities capital assets, net	<u><u>\$ 1,883,937</u></u>	<u><u>\$ (71,445)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,812,492</u></u>

LIVINGSTON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2010

NOTE 3 - CAPITAL ASSETS (CONTINUED)

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:	
General government	\$ 237,656
Public safety	540,080
Judiciary and court related	32,369
Public health and welfare	21,427
Transportation	<u>585,131</u>
	<u>\$ 1,416,663</u>
Business-type activities:	
County Nursing Home	<u>\$ 85,375</u>

Discretely Presented Component Unit

Capital asset activity for the Emergency Telephone System Board for the year ended November 30, 2010 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets being depreciated:				
Leasehold improvements	\$ 7,041	\$ -	\$ -	\$ 7,041
Equipment	<u>1,388,988</u>	<u>31,555</u>	<u>(399)</u>	<u>1,420,144</u>
Total capital assets - at cost, being depreciated	<u>1,396,029</u>	<u>31,555</u>	<u>(399)</u>	<u>1,427,185</u>
Less accumulated depreciation for:				
Leasehold improvements	(4,082)	(410)	-	(4,492)
Equipment	<u>(861,468)</u>	<u>(122,650)</u>	<u>399</u>	<u>(983,719)</u>
Total accumulated depreciation	<u>(865,550)</u>	<u>(123,060)</u>	<u>399</u>	<u>(988,211)</u>
Total capital assets being depreciated, net	<u>530,479</u>	<u>(91,505)</u>	<u>-</u>	<u>438,974</u>
Discretely presented component unit capital assets, net	<u>\$ 530,479</u>	<u>\$ (91,505)</u>	<u>\$ -</u>	<u>\$ 438,974</u>

LIVINGSTON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2010

NOTE 4 - LONG-TERM DEBT

A summary of changes in long-term debt is as follows:

	Balance December 1, 2009	Additions	Deductions	Balance November 30, 2010	Due Within One Year
Governmental activities:					
Compensated absences	<u>\$ 1,099,052</u>	<u>\$ 1,146,860</u>	<u>\$ 1,099,052</u>	<u>\$ 1,146,860</u>	<u>\$ 62,397</u>
Business-type activities:					
Compensated absences	<u>\$ 69,976</u>	<u>\$ -</u>	<u>\$ 69,976</u>	<u>\$ -</u>	<u>\$ -</u>

Compensated absences are typically liquidated from the fund where any respective employee's salary is paid.

Debt Limitation

Illinois Compiled Statutes limit the amount of debt the County may have outstanding to 2.875 percent of the assessed value of all of the taxable property located within the County. At November 30, 2010, using the 2009 assessed value of all taxable property of \$594,915,083, the statutory limit and debt margin for the County was \$17,103,809.

NOTE 5 - DEFINED BENEFIT PENSION PLAN

Plan Description. The County's defined benefit pension plan for Regular, Veterans Administration members, and Sheriff's Law Enforcement Personnel employees provides retirement and disability benefits, postretirement increases, and death benefits to plan members and beneficiaries. The County's plan is affiliated with the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer plan. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained on-line at www.imrf.org.

LIVINGSTON COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2010

NOTE 5 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

Funding Policy. As set by statute, the County's Regular, Veterans Administration members, and Sheriff's Law Enforcement Personnel plan members are required to contribute 4.50, 4.50, and 7.50 percent, respectively, of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The employer annual required contribution rate for calendar year 2010 for Regular, Veterans Administration members, and Sheriff's Law Enforcement Personnel was 9.78, 28.35, and 22.47 percent, respectively, of annual covered payroll. The County also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Annual Pension Cost. For 2010, the County's annual pension cost for Regular, Veterans Administration members, and Sheriff's Law Enforcement Personnel of \$730,545, \$10,393, and \$340,935, respectively, was equal to the County's required and actual contributions.

Three-Year Trend Information for the Regular Plan

Actuarial Valuation Date	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
December 31, 2010	\$ 730,545	100%	\$0
December 31, 2009	478,664	100	0
December 31, 2008	495,966	100	0

Three-Year Trend Information for the Veterans Administration Members

Actuarial Valuation Date	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
December 31, 2010	\$ 10,393	100%	\$0
December 31, 2009	630	100	0
December 31, 2008	419	100	0

LIVINGSTON COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2010

NOTE 5 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

Three-Year Trend Information for the Sherriff's Law Enforcement Personnel Plan

Actuarial Valuation Date	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
December 31, 2010	\$ 340,935	100%	\$0
December 31, 2009	277,059	100	0
December 31, 2008	290,062	100	0

The required contribution for 2010 was determined as part of the December 31, 2008 actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2008 included a) 7.5 percent investment rate of return (net of administrative and direct investment expenses), b) projected salary increases of 4.00 percent a year, attributable to inflation, c) additional projected salary increases ranging from 0.4 to 10.0 percent per year depending on age and service, attributable to seniority/merit, and d) postretirement benefit increases of 3 percent annually. The actuarial value of the County's plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 20 percent corridor between the actuarial and market value of assets. The County's Regular and Sheriff's Law Enforcement Personnel plans' unfunded actuarial accrued liabilities at December 31, 2008 are being amortized as a level percentage of projected payroll on an open 30 year basis. The County's Veterans Administration Members plan unfunded actuarial liabilities at December 31, 2008 is being amortized as a level percentage of projected payroll on an open 10 year basis.

Funded Status and Funding Progress. As of December 31, 2010, the most recent actuarial valuation date, the Regular plan was 92.58 percent funded. The actuarial accrued liability for benefits was \$22,661,427 and the actuarial value of assets was \$20,979,006, resulting in an underfunded actuarial accrued liability (UAAL) of \$1,682,421. The covered payroll for calendar year 2010 (annual payroll of active employees covered by the plan) was \$7,469,786 and the ratio of the UAAL to the covered payroll was 23 percent.

As of December 31, 2010, the most recent actuarial valuation date, the Veterans Administration members plan was 62.14 percent funded. The actuarial accrued liability for benefits was \$28,551 and the actuarial value of assets was \$17,743, resulting in an underfunded actuarial accrued liability (UAAL) of \$10,808. The covered payroll for calendar year 2010 (annual payroll of active employees covered by the plan) was \$36,659 and the ratio of the UAAL to the covered payroll was 29 percent.

LIVINGSTON COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2010

NOTE 5 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

As of December 31, 2010, the most recent actuarial valuation date, the Sheriff's Law Enforcement Personnel plan was 47.84 percent funded. The actuarial accrued liability for benefits was \$5,112,467 and the actuarial value of assets was \$2,446,010, resulting in an underfunded actuarial accrued liability (UAAL) of \$2,666,457. The covered payroll for calendar year 2010 (annual payroll of active employees covered by the plan) was \$1,517,289 and the ratio of the UAAL to the covered payroll was 176 percent.

The schedule of funding progress, presented as RSI following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

NOTE 6 - LEASE AGREEMENTS - LESSOR

The County is the lessor under the following lease agreements:

The Livingston County Nursing Home committee entered into a lease agreement whereby the County agrees to lease 208 acres for agricultural purposes only. The current lease runs for the period December 1, 2010 through November 30, 2012. The County agrees to lease 208 acres at \$288 per acre per year. The lease requires semi-annual installments of \$29,901 on March 1 and September 1.

The Livingston County Public Property Committee entered into a lease agreement whereby the County agrees to lease 5.8 acres for agricultural purposes for the period December 1, 2010 through November 30, 2012. The County agrees to lease 5.8 acres for \$288 per acre per year. The lease requires semi-annual installments of \$834 on March 1 and September 1.

LIVINGSTON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2010

NOTE 6 - LEASE AGREEMENTS - LESSOR (CONTINUED)

On August 1, 1993, Livingston County entered into a lease agreement with the American Legion Association, Inc. whereby the County agrees to lease them 1.47 acres of land located in Pontiac, Illinois. Term of the lease is 25 years beginning August 1, 1993 through July 31, 2018. Rent for the premises is \$1, payable at the beginning of the lease period.

On July 1, 2000, Livingston County entered into a lease agreement with Futures Unlimited, Inc. whereby the County agrees to lease to them land in the City of Pontiac for the purpose of construction of a building. Term of the lease is 25 years. Rental payments are \$750 per year.

On September 29, 1994, Livingston County entered into a lease agreement with Prairie Horizons, Inc. whereby the County agrees to lease to them land in Pontiac, Illinois for the construction of an apartment project for the developmentally disabled. Term of the lease is 76 years. Rental payments are \$6,669 per year.

On October 1, 2008, Livingston County entered into a lease agreement with Union Planters Bank, N.A. whereby the County agrees to lease to them office space in Pontiac, Illinois. Term of the lease is five years with options for an additional five-year term. Rental payments are \$1,964 per month.

Future minimum lease payments receivable under leases in effect as of November 30, 2010 total \$593,694 and are scheduled to be collected as follows:

During the years ending November 30:	
2011	\$ 92,458
2012	92,458
2013	27,060
2014	7,420
2015	7,420
Thereafter	<u>366,878</u>
Total	<u>\$ 593,694</u>

LIVINGSTON COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2010

NOTE 7 - OPERATING LEASE AGREEMENTS - LESSEE AND OTHER AGREEMENTS

The County is the lessee under the following agreements:

On January 1, 2003, Livingston County Emergency Telephone Systems Board entered into a lease agreement for additional tower space. The initial term of the lease expired December 31, 2007 with an option to renew for two additional five-year terms. The lease requires monthly payments of \$1,287. The first five year option was exercised and the lease requires monthly payments of \$1,383 beginning January 1, 2008. As of July 2010, the rent was reduced to \$1,000 per month thru November 30, 2012. Additionally, Livingston County Emergency Telephone Systems Board leases land for the tower for \$4,500 annually. The term of the lease is for the period July 1, 2010 through June 30, 2025. There is an option to renew for two additional five year terms.

In November of 2008, the Livingston County Health Department entered into a lease agreement for the rental of a copying machine. The term of the lease is 48 months with monthly payments of \$748.

In May of 2007, the Livingston County Health Department entered into a lease agreement for the rental of a mailing system. The term of the lease is five years with quarterly payments of \$1,146.

In February of 2010, Livingston County Emergency Telephone Systems Board entered into a license agreement for premises for the placement and operation of a microwave antenna for 911 communications. The term of the agreement is five years with yearly payments of \$500.

In December of 2008, Livingston County Coroner entered into a lease agreement for the rental of a copying machine. The term of the lease is 48 months with monthly payments of \$82.

In April of 2010, the Livingston County Treasurer entered into a lease agreement for the rental of a mailing system. The term of the lease is 63 months with monthly payments of \$118.

In August of 2010, Livingston County entered into a lease agreement for the rental of the second floor of the Pontiac Public Library Building. The term of the lease is for the period of August 25, 2010 through July 31, 2012. The lease requires monthly payments of \$3,500.

LIVINGSTON COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2010

**NOTE 7 - OPERATING LEASE AGREEMENTS - LESSEE AND OTHER AGREEMENTS
(CONTINUED)**

Future minimum lease payments under these agreements as of November 30, 2010 total \$200,712 and are due to be paid as follows:

	<u>Primary Government</u>	<u>Component Unit</u>	<u>Total</u>
During the years ending November 30:			
2011	\$ 57,957	\$ 17,000	\$ 74,957
2012	41,665	17,000	58,665
2013	2,240	5,000	7,240
2014	1,410	5,000	6,410
2015	940	5,000	5,940
Thereafter	<u> -</u>	<u>47,500</u>	<u>47,500</u>
Total	<u>\$104,212</u>	<u>\$ 96,500</u>	<u>\$ 200,712</u>

NOTE 8 - OTHER REQUIRED DISCLOSURES

Generally accepted accounting principles require disclosure, as part of the basic financial statements, of certain information concerning individual funds including:

- (a) Excess of expenditures over appropriations in individual funds. The following budgeted fund had an excess of expenditures over appropriations for the year ended November 30, 2010:

	<u>Budget</u>	<u>Actual</u>
Document Storage Fund	<u>\$ 15,500</u>	<u>\$ 20,157</u>

LIVINGSTON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2010

NOTE 8 - OTHER REQUIRED DISCLOSURES (CONTINUED)

(b) Individual interfund receivable and payable balances at November 30, 2010 are as follows:

	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
General Fund	\$ <u>-</u>	\$ <u>1,500</u>
Special Revenue Funds:		
Social Security Fund	\$ <u>1,500</u>	\$ <u>-</u>

The interfund balances are primarily the result of reimbursements due for expenditures paid on behalf of one fund by another fund and/or corrections of allocations or deposits.

(c) Interfund transfers for the year ended November 30, 2010 consisted of the following:

	<u>Transfer To Other Funds</u>	<u>Transfer From Other Funds</u>
General Fund (major fund)	\$ 95,633	\$ 2,603,788
Special Revenue Funds:		
Pontiac Host Agreement Fund (major fund)	2,035,000	-
Illinois Municipal Retirement Fund (major fund)	22,835	51,821
Court Systems Fund	75,000	-
Social Security Fund	30,118	45,494
Law Library Fund	1,757	-
Special Recording Fee Fund	15,000	-
County Treasurer's Automation Fund	5,000	-
Victim Coordinator Services Fund	9,500	-
Court Security Fund	85,000	-
Probation Services Fee Fund	47,725	-
Document Storage Fund	34,000	-
Maintenance & Child Support Fund	27,332	-
Streator Host Agreement Fund	64,723	-
Vital Records Fund	3,000	-
GIS Automation Fund	60,000	-
Capital Projects Fund (major fund)	1,033,214	-
Enterprise Fund:		
Livingston Manor Nursing Home (major fund)	<u>-</u>	<u>943,734</u>
Total	<u>\$ 3,644,837</u>	<u>\$ 3,644,837</u>

LIVINGSTON COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2010

NOTE 8 - OTHER REQUIRED DISCLOSURES (CONTINUED)

The above interfund transfers are made primarily for reimbursement of eligible expenditures and to supplement other funds resources in operations.

(d) Deficit fund balances of individual funds:

There were no funds with deficit fund balances as of November 30, 2010.

NOTE 9 - RISK MANAGEMENT

The County is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; ownership, maintenance, or use of a covered automobile; and natural disasters. The County purchases commercial, liability, and auto insurance for all risks of loss except worker's compensation. Settled claims have not exceeded this coverage in any of the past three fiscal years. The County currently reports all of its risk management activities in its General Fund. Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated.

For risks of loss related to workmen's compensation claims, the County participates together with other counties in the state in the Illinois Public Risk Fund (IPRF). The County pays an annual premium to IPRF to purchase workmen's compensation insurance coverage.

NOTE 10 - RELATED PARTY TRANSACTION

Livingston County, Illinois has an Intergovernmental Agreement with the Emergency Telephone Systems Board of Livingston County, Illinois, a component unit of the County, to receive dispatch services for the County for \$225,000 per year beginning January 1, 2010 through December 31, 2010. For the month of December 2009, the County received services from the Emergency Telephone Systems Board under the same terms as the previous expired agreement. The fees under the previous agreement were \$225,000 per year.

The County paid \$225,000 to the Emergency Telephone Systems Board for the twelve months ended November 30, 2010. No fees were payable to the Board at November 30, 2010.

LIVINGSTON COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2010

NOTE 11 - CONTINGENCIES

The County is a defendant in several lawsuits considered by management to be ordinary and incidental or which have no foundation in fact. Although the outcome of these legal actions is not presently determinable, management believes valid defenses exist as to all such litigation and disputes and is of the opinion that these will not have a material effect on the County's financial statements.

NOTE 12 - LIVINGSTON MANOR NURSING HOME MODIFICATION TO OPERATIONS

Beginning March 1, 2010, all operations and management of the Nursing Home have been transferred to Good Samaritan Home of Flanagan in accordance with agreements entered into during November 2008. The terms of the rent agreement state that Good Samaritan shall lease the building along with all equipment and personal property contained therein from the County for the sum of \$1 per year. In addition Good Samaritan shall pay the County three percent (3%) per year of the amount by which the gross income exceeds operating expenses. Good Samaritan shall also be responsible for payment of annual property taxes on the facility. The rent agreement expires March 31, 2013.

Good Samaritan and Livingston County have also entered into an Economic Development Grant Agreement in conjunction with the above transfer agreements. The Economic Development Grant consists of two parts: first an Operations Grant for a maximum of two years not to exceed one million dollars (\$1,000,000) per year and second, a Construction Grant of up to fifteen percent (15%) of the total project construction cost including acquisition of land not to exceed two and one-half million dollars (\$2,500,000) for the construction of a new facility.

Payment of the Operations Grant commenced on March 1, 2010 and is due on the first day of each month thereafter for sixteen (16) months. Each monthly payment shall not exceed \$83,333.33 and may be reduced based on various provisions contained within the Economic Development Grant Agreement. The final payment is due June 1, 2011.

Payments of the Construction Grant will not commence until three conditions are met: 1) Good Samaritan receives an approval of an application for a certificate of need (CON) from the Illinois Health Facilities Planning Board (IHFPB) for the construction of a new facility 2) acquisition of real estate on which to build the new facility and 3) a binding loan commitment letter confirming existence of financing for the construction of a new facility. A payment of \$250,000 will be due upon the performance of the three conditions if the conditions are met by December 31, 2011. Future payments by the County will be due to Good Samaritan upon the completion of various stages of construction of a new facility as outlined in the Economic Development Grant Agreement.

LIVINGSTON COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2010

NOTE 13 - OTHER POSTEMPLOYMENT BENEFITS (OPEB)

The County implemented Governmental Accounting Standards Board Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, effective December 1, 2008. This statement requires the costs of postemployment benefits other than pension benefits to be recognized over a period that approximates an employee's years of service. Because the County is adopting the requirements of GASB Statement No. 45 prospectively, recognition of the liability accumulated from prior years will be phased in over 30 years, commencing with the 2009 liability. Implementation of this statement resulted in recording a liability of \$27,841 as of November 30, 2010. Additional disclosures required by this statement are included below.

Membership in the plan consisted of the following as of November 30, 2010:

Retirees and beneficiaries receiving benefits	7
Terminated plan members entitled to but not yet receiving benefits	0
Active vested plan members	93
Active nonvested plan members	<u>85</u>
Total	<u><u>185</u></u>
Number of participating employers	<u><u>1</u></u>

In addition to the pension benefits described in Note 5, the County provides healthcare insurance for certain retired employees. All employees who meet the IMRF retirement eligibility requirements and qualified for health insurance benefits prior to retirement may participate in the healthcare insurance program, which covers both active and retired members. The County pays the full monthly premium. The plan does not issue a separate report. The activity of the plan is reported in the County's governmental activities.

The County Board determines the benefits to be provided and contribution requirements. The County currently funds these benefits on a pay-as-you-go basis and has not established a separate trust fund. Retiree health coverage is implicitly more expensive than active health coverage. This higher cost of coverage creates a liability assigned to the County. For fiscal year 2010, seven retirees were receiving benefits through the County's healthcare insurance plan.

The County's implicit contributions for fiscal year 2010 were \$21,715.

LIVINGSTON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2010

NOTE 13 - OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)

Annual OPEB Cost and Net Obligation

The County's annual other postemployment benefit (OPEB) cost (expense) is calculated based on the annual required contribution (ARC) of the County, an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an on-going basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The following table shows the components of the County's OPEB cost for the year, the amount actually contributed to the plan, and changes in the County's net OPEB obligation.

The annual required contribution was determined as follows:

Normal cost	\$ 20,878
Amortization of unfunded actuarial accrued liability	12,627
Interest cost	<u>1,675</u>
Total annual required contribution	<u>\$ 35,180</u>
Annual required contribution	\$ 35,180
Interest on net OPEB obligation	707
Adjustment to annual required contribution	<u>(471)</u>
Annual OPEB cost	35,416
Contributions made	<u>21,715</u>
Increase in net OPEB obligation	13,701
Net OPEB obligation - beginning of year	<u>14,140</u>
Net OPEB obligation - end of year	<u>\$ 27,841</u>

The County's annual OPEB cost, percentage of annual OPEB cost contributed, and the net OPEB obligation was as follows:

<u>Fiscal Year</u>	<u>Annual OPEB Cost</u>	<u>Percentage of Annual OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
November 30, 2010	\$ 35,416	61.3%	\$ 27,841
November 30, 2009	35,855	60.6	14,140

LIVINGSTON COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2010

NOTE 13 - OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)

Funded Status and Funding Progress

As of November 30, 2009, the most recent actuarial valuation date, the OPEB were -0- percent funded. The actuarial accrued liability for benefits was \$378,795 and the actuarial value of assets was \$-0-, resulting in an unfunded actuarial accrued liability (UAAL) of \$378,795. The covered payroll (annual payroll of active employees covered by the OPEB) was \$9,584,000, and the ratio of the UAAL to the covered payroll was 3.95 percent.

Actuarial valuations of an on-going plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the November 30, 2009 actuarial valuation (updated through November 30, 2010), the entry age actuarial cost method was used. The actuarial assumptions included a 5.0 percent discount rate, salary increases comprised of a wage inflation component of 5.0 percent, and an ultimate healthcare inflation rate of 6.0 percent. The UAAL is being amortized as a level percentage of payroll over 30 years based on an open group. The remaining amortization period at November 30, 2010 was 29 years.

LIVINGSTON COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
November 30, 2010

NOTE 14 - FUTURE CHANGE IN ACCOUNTING PRINCIPLES

GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, issued March 2009, will be effective for the County beginning with its year ending November 30, 2011. This Statement is intended to improve the usefulness of information provided to financial report users about fund balances by providing clearer, more structured fund balance classifications, and by clarifying the definitions of existing governmental fund types. Fund balance information is among the most widely and frequently used information in state and local government financial reports. The GASB developed this standard to address the diversity of practice and the resulting lack of consistency that had evolved in fund balance reporting. To reduce confusion, the new standard establishes a hierarchy of fund balance classification based primarily on the extent to which a government is bound to observe spending constraints. The impact of adopting this Statement has not yet been determined.

This information is an integral part of the accompanying basic financial statements.

LIVINGSTON COUNTY, ILLINOIS

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2010
With Comparative Figures for the Year Ended November 30, 2009

(Unaudited - See Accompanying Independent Auditor's Report)

	<u>2010</u>			<u>2009</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Amended</u> <u>Budget</u>	<u>Actual</u>	
REVENUES				
Property tax	\$ 2,543,313	\$ 2,543,313	\$ 2,570,788	\$ 2,543,545
Replacement tax	425,670	425,670	398,618	379,620
Sales tax	1,210,000	1,210,000	1,220,800	1,215,686
State income tax	1,100,000	1,100,000	1,124,843	1,158,361
Inheritance tax	40,000	40,000	3,289	24,176
Operating grants/contributions - federal revenue	10,000	10,000	51,338	13,833
Operating grants/contributions - other State of Illinois revenue	598,177	598,177	592,156	516,172
Licenses and permits	50,000	50,000	9,456	334,594
Charges for services	1,688,500	1,688,500	1,727,924	1,679,331
Collector's interest and costs	148,000	148,000	203,923	207,075
Interest on investments	5,500	5,500	5,394	7,692
Rent	108,280	108,280	189,621	199,631
Other revenue	9,000	9,000	325,888	218,950
Total revenues	<u>7,936,440</u>	<u>7,936,440</u>	<u>8,424,038</u>	<u>8,498,666</u>
EXPENDITURES				
Current:				
General and administration	2,749,346	2,731,460	2,395,606	2,255,597
Public safety	4,144,356	4,144,356	4,163,209	4,036,220
Judiciary and court related	2,556,744	2,588,780	2,317,378	2,440,903
Public health and welfare	131,388	131,388	115,416	115,364
Employee benefits	730,825	771,025	765,881	818,370
Other expenditures	200,030	145,680	117,221	97,794
Capital outlay	170,600	170,600	236,886	269,294
Total expenditures	<u>10,683,289</u>	<u>10,683,289</u>	<u>10,111,597</u>	<u>10,033,542</u>
Deficiency of revenues over expenditures	<u>(2,746,849)</u>	<u>(2,746,849)</u>	<u>(1,687,559)</u>	<u>(1,534,876)</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers in	2,646,594	2,646,594	2,603,788	1,513,831
Operating transfers out	(65,000)	(65,000)	(95,633)	(187,532)
Proceeds from disposal of capital assets/ insurance proceeds	-	-	35,796	38,350
Total other financing sources (uses)	<u>2,581,594</u>	<u>2,581,594</u>	<u>2,543,951</u>	<u>1,364,649</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>\$ (165,255)</u>	<u>\$ (165,255)</u>	856,392	(170,227)
FUND BALANCE, BEGINNING OF YEAR			<u>2,752,274</u>	<u>2,922,501</u>
FUND BALANCE, END OF YEAR			<u>\$ 3,608,666</u>	<u>\$ 2,752,274</u>

LIVINGSTON COUNTY, ILLINOIS

PONTIAC HOST AGREEMENT FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2010

With Comparative Figures for the Year Ended November 30, 2009

(Unaudited - See Accompanying Independent Auditor's Report)

	<u>2010</u>			<u>2009</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Amended</u> <u>Budget</u>	<u>Actual</u>	
REVENUES				
Contract payments	\$ 8,370,331	\$ 8,370,331	\$ 4,148,144	\$ 2,990,603
Interest on investments	450,000	450,000	139,022	291,813
Rent	-	-	600	39,871
Total revenues	<u>8,820,331</u>	<u>8,820,331</u>	<u>4,287,766</u>	<u>3,322,287</u>
EXPENDITURES				
Courthouse	-	-	-	33,731
H & E building	862,000	862,000	15,978	4,876
Union Planters Building	-	-	6,534	-
Other	12,000	12,000	10,865	-
Pro-active unit expenditure	315,000	315,000	180,000	180,000
Economic development	80,000	80,000	93,500	80,000
Law & justice building	8,837,846	8,837,846	4,973,403	678,903
General fund capital equipment	530,894	530,894	361,069	542,913
ETSB dispatch service	225,000	225,000	237,584	223,070
Total expenditures	<u>10,862,740</u>	<u>10,862,740</u>	<u>5,878,933</u>	<u>1,743,493</u>
Excess (deficiency) of revenues over expenditures	(2,042,409)	(2,042,409)	(1,591,167)	1,578,794
OTHER FINANCING USES				
Transfer to General Fund	<u>(1,900,000)</u>	<u>(1,900,000)</u>	<u>(2,035,000)</u>	<u>(1,035,000)</u>
Excess (deficiency) of revenues over expenditures and other financing uses	<u>\$ (3,942,409)</u>	<u>\$ (3,942,409)</u>	<u>\$ (3,626,167)</u>	<u>\$ 543,794</u>
FUND BALANCE				
Beginning of year			<u>18,217,367</u>	<u>17,673,573</u>
End of year			<u>\$ 14,591,200</u>	<u>\$ 18,217,367</u>

LIVINGSTON COUNTY, ILLINOIS

ILLINOIS MUNICIPAL RETIREMENT FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2010

With Comparative Figures for the Year Ended November 30, 2009

(Unaudited - See Accompanying Independent Auditor's Report)

	<u>2010</u>			<u>2009</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Amended</u> <u>Budget</u>	<u>Actual</u>	
REVENUE				
Property taxes	\$ 958,993	\$ 958,993	\$ 968,864	\$ 897,009
Community healthcare reimbursement	-	-	8,343	6,043
Interest on investments	2,500	2,500	2,667	2,956
	<u>961,493</u>	<u>961,493</u>	<u>979,874</u>	<u>906,008</u>
Total revenue				
EXPENDITURES				
County payment to Illinois Municipal Retirement	1,083,200	1,083,200	999,937	645,199
	<u>1,083,200</u>	<u>1,083,200</u>	<u>999,937</u>	<u>645,199</u>
Excess (deficiency) of revenue over expenditures	(121,707)	(121,707)	(20,063)	260,809
OTHER FINANCING SOURCES (USES)				
Operating transfers in:				
General fund - replacement taxes	20,000	20,000	20,000	20,000
Transfers from other funds	-	-	31,821	-
Operating transfers out	-	-	(22,835)	(90,842)
	<u>20,000</u>	<u>20,000</u>	<u>(22,835)</u>	<u>(90,842)</u>
Total other financing sources (uses)				
	<u>20,000</u>	<u>20,000</u>	<u>28,986</u>	<u>(70,842)</u>
Excess (deficiency) of revenue and other financing sources over expenditures and other financing uses	\$ (101,707)	\$ (101,707)	8,923	189,967
FUND BALANCE				
Beginning of year			593,322	403,355
			<u>593,322</u>	<u>403,355</u>
End of year			\$ 602,245	\$ 593,322
			<u>602,245</u>	<u>593,322</u>

LIVINGSTON COUNTY, ILLINOIS

PUBLIC HEALTH FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2010

With Comparative Figures for the Year Ended November 30, 2009

(Unaudited - See Accompanying Independent Auditor's Report)

REVENUE	2010			2009 <u>Actual</u>
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	
Property taxes	\$ 374,171	\$ 374,171	\$ 378,066	\$ 367,539
Insurance Payments	-	-	17,000	6,788
Home Health Fund (Medicare and private pay)	362,370	362,370	16,354	10,349
Women, Infants and Children (WIC)	123,900	123,900	132,879	122,300
Case Coordination Unit Grant (CCU)	133,000	133,000	119,498	85,511
Grants In Kind	825,000	825,000	465,134	452,170
PSA Grant	-	-	480	4,740
Breast and Cervical	103,260	103,260	133,006	153,150
IDPH - Local Health Protection Grant	72,851	72,851	48,567	80,227
Vision and Hearing Grant	5,850	5,850	4,200	3,609
Childhood Lead Poisoning Prevention	3,000	3,000	2,678	5,048
School Based Health Clinic Grant	62,400	62,400	78,732	73,142
Family Planning Program	86,350	86,350	91,151	71,603
Healthy Moms/Kids - Case Management Grant	117,601	117,601	115,601	116,701
Early Period Screening Diagnosis Treatment	129,900	129,900	129,878	150,353
Bioterrorism	49,610	49,610	40,191	45,120
Donations	5,000	5,000	12,806	6,130
Donations/School Based Health - Humiston Trust	21,000	21,000	21,000	21,000
Animal Control payments and fines	81,750	81,750	79,229	82,990
Income from Immunizations	140,000	140,000	101,190	131,248
Hubert Estate	9,500	9,500	7,063	8,906
Miscellaneous	1,000	1,000	1,890	732
Potential grants	-	-	165,864	165,832
Other clinics	47,100	47,100	34,760	32,355
E.H. and Food Service Course	54,600	54,600	47,078	74,170
T.B. Clinic	22,500	22,500	3,385	2,637

LIVINGSTON COUNTY, ILLINOIS

PUBLIC HEALTH FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2010

With Comparative Figures for the Year Ended November 30, 2009

(Unaudited - See Accompanying Independent Auditor's Report)

	2010			2009 Actual
	Original Budget	Amended Budget	Actual	
REVENUE (CONTINUED)				
Kid Care	\$ 4,000	\$ 4,000	\$ 3,150	\$ 3,850
Med Set Up/School Nursing	1,500	1,500	-	1,529
Women's Health Initiative	-	-	6,000	12,541
Tobacco Impact Grant	20,000	20,000	10,659	20,102
Healthy Families of IL Grant	185,700	185,700	181,575	187,939
Teen Parent Services	33,400	33,400	27,806	33,300
Medicaid Match	85,000	85,000	132,822	81,284
Susan Komen Grant	3,000	3,000	-	2,955
Ticket for the Cure	-	-	25,000	-
Diabetes Grant	10,950	10,950	6,450	13,000
Safety Grant	22,000	22,000	17,500	21,500
SBHC Transfer In From Humiston Trust	21,000	21,000	-	-
H1N1 Flu	100,000	100,000	76,528	56,634
Pandemic Flu	24,621	24,621	-	-
Interest on investments	10,000	10,000	4,421	6,155
Total revenue	<u>3,352,884</u>	<u>3,352,884</u>	<u>2,739,591</u>	<u>2,715,139</u>
EXPENDITURES				
Personnel	1,496,153	1,496,153	1,334,425	1,412,319
Contractual	280,000	280,000	246,376	223,783
Travel - mileage	95,000	95,000	59,895	60,104
Telephone	16,000	16,000	12,656	12,710
Postage	14,500	14,500	11,884	11,423
Rent	54,500	54,500	54,500	54,500
Nurses' supplies	58,000	58,000	29,801	33,319
Printing	12,000	12,000	11,293	11,496
Office supplies	66,500	66,500	31,663	37,192
Copier lease	16,000	16,000	12,410	12,316
Dues and meeting expense	16,000	16,000	9,691	13,382
Miscellaneous	-	-	1,567	1,493

LIVINGSTON COUNTY, ILLINOIS

PUBLIC HEALTH FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2010

With Comparative Figures for the Year Ended November 30, 2009

(Unaudited - See Accompanying Independent Auditor's Report)

	2010			2009
	<u>Original</u>	<u>Amended</u>	<u>Actual</u>	
EXPENDITURES (CONTINUED)	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Equipment and repair	\$ 7,000	\$ 7,000	\$ 27,404	\$ 3,663
Computer hardware and software	15,000	15,000	27,161	40,149
Donations	7,500	7,500	24,517	7,814
Advertising	15,000	15,000	8,036	6,534
Insurance - employee health	223,000	223,000	212,581	197,673
Contingency	10,000	10,000	-	-
Immunizations - vaccine	100,200	100,200	62,673	53,034
Immunization - Grants in Kind	825,000	825,000	50,166	43,662
Humiston Transfer	21,000	21,000	-	-
IMRF/FICA Transfer	34,672	34,672	-	-
TB Administration	20,000	20,000	-	-
WIC food instruments	-	-	414,968	408,508
AC Indemnity	500	500	10	40
Capital outlay	-	-	10,000	-
	<u>3,403,525</u>	<u>3,403,525</u>	<u>2,653,677</u>	<u>2,645,114</u>
Total expenditures				
Excess (deficiency) of revenue over expenditures	<u>\$ (50,641)</u>	<u>\$ (50,641)</u>	85,914	70,025
FUND BALANCE				
Beginning of year			<u>1,000,103</u>	<u>930,078</u>
End of year			<u>\$ 1,086,017</u>	<u>\$ 1,000,103</u>

LIVINGSTON COUNTY, ILLINOIS

NOTE TO BUDGETARY COMPARISON SCHEDULES

November 30, 2010

(Unaudited - See Accompanying Independent Auditor's Report)

The budgetary comparison schedules for the General Fund, Pontiac Host Agreement Fund, Illinois Municipal Retirement Fund, and the Public Health Fund, present comparisons of the budget with actual data on a modified accrual basis.

LIVINGSTON COUNTY, ILLINOIS

**ILLINOIS MUNICIPAL RETIREMENT
REQUIRED SUPPLEMENTARY INFORMATION**

ANALYSIS OF FUNDING PROGRESS

(Unaudited - See Accompanying Independent Auditor's Report)

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll (b-a)/c
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Veterans Admin members:

12/31/10	\$ 17,743	\$ 28,551	\$ 10,808	62.14%	\$ 36,659	29.48%
12/31/09	3,598	25,682	22,084	14.01	24,789	89.09
12/31/08	(8,448)	16,051	24,499	(52.63)	16,962	144.43

On a market value basis, the actuarial value of assets as of December 31, 2010 is \$18,475. On a market value basis, the funded ratio would be 64.71 percent.

SLEP members:

12/31/10	\$ 2,446,010	\$ 5,112,467	\$ 2,666,457	47.84%	\$ 1,517,289	175.74%
12/31/09	3,398,579	6,056,986	2,658,407	56.11	1,554,763	170.98
12/31/08	3,549,990	6,182,458	2,632,468	57.42	1,473,890	178.61

On a market value basis, the actuarial value of assets as of December 31, 2010 is \$2,791,1150. On a market value basis, the funded ratio would be 54.59 percent.

All other members:

12/31/10	\$ 20,979,006	\$ 22,661,427	\$ 1,682,421	92.58%	\$ 7,469,786	22.52%
12/31/09	20,325,794	23,023,366	2,697,572	88.28	8,252,824	32.69
12/31/08	19,811,070	21,377,719	1,566,649	92.67	7,642,002	20.50

On a market value basis, the actuarial value of assets as of December 31, 2010 is \$22,463,287. On a market value basis, the funded ratio would be 99.13 percent.

**LIVINGSTON COUNTY, ILLINOIS
OTHER POSTEMPLOYMENT BENEFITS
REQUIRED SUPPLEMENTARY INFORMATION
ANALYSIS OF FUNDING PROGRESS
November 30, 2010**

(Unaudited - See Accompanying Independent Auditor's Report)

Trend information for the fiscal period ended November 30, 2010 is as follows:

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
November 30, 2010	\$ -	\$ 378,795	\$ 378,795	0.0%	\$9,584,000	3.95%
November 30, 2009	\$ -	\$ 378,795	\$ 378,795	0.0%	\$9,683,106	3.91%

Information for prior years is not available as the County implemented Governmental Accounting Standards Board Statement No. 45 for fiscal year 2009.

OTHER SUPPLEMENTAL FINANCIAL INFORMATION

LIVINGSTON COUNTY, ILLINOIS

GENERAL FUND

COMBINING BALANCE SHEET

November 30, 2010

	<u>General</u>	<u>Tort Judgment</u>	<u>Unemployment Insurance</u>	<u>Totals</u>
ASSETS				
Cash on hand and in bank	\$ 1,759,970	\$ 96,753	\$ 75,653	\$ 1,932,376
Certificates of deposit	-	650,000	-	650,000
Other investments	251,400	-	-	251,400
Receivables:				
Accounts	34,205	-	-	34,205
Accrued interest	1,687	116	-	1,803
Property taxes	1,968,474	734,580	29,700	2,732,754
Due from State of Illinois	1,252,967	-	-	1,252,967
Inventories - revenue stamps	13,912	-	-	13,912
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL ASSETS	<u>\$ 5,282,615</u>	<u>\$ 1,481,449</u>	<u>\$ 105,353</u>	<u>\$ 6,869,417</u>
LIABILITIES				
Accounts payable	\$ 87,399	\$ 2,164	\$ -	\$ 89,563
Accrued items	286,733	-	-	286,733
Due to others	143,685	-	-	143,685
Due to other funds	1,500	-	-	1,500
Due to component unit	6,516	-	-	6,516
Deferred revenue	1,968,474	734,580	29,700	2,732,754
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>2,494,307</u>	<u>736,744</u>	<u>29,700</u>	<u>3,260,751</u>
FUND BALANCE				
Reserved	13,912	744,705	75,653	834,270
Unreserved - undesignated	2,774,396	-	-	2,774,396
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total fund balance	<u>2,788,308</u>	<u>744,705</u>	<u>75,653</u>	<u>3,608,666</u>
TOTAL LIABILITIES AND FUND BALANCE				
	<u>\$ 5,282,615</u>	<u>\$ 1,481,449</u>	<u>\$ 105,353</u>	<u>\$ 6,869,417</u>

LIVINGSTON COUNTY, ILLINOIS

GENERAL FUND

COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE

Year Ended November 30, 2010

	<u>General</u>	<u>Tort Judgment</u>	<u>Unemployment Insurance</u>	<u>Totals</u>
REVENUES				
Property tax	\$ 1,790,783	\$ 749,651	\$ 30,354	\$ 2,570,788
Replacement tax	398,618	-	-	398,618
Sales tax	1,220,800	-	-	1,220,800
State income tax	1,124,843	-	-	1,124,843
Inheritance tax	3,289	-	-	3,289
Federal revenue	51,338	-	-	51,338
Operating grants/contributions - other				
State of Illinois revenue	592,156	-	-	592,156
Licenses and permits	9,456	-	-	9,456
Charges for services	1,727,924	-	-	1,727,924
Collector's interest and costs	203,923	-	-	203,923
Interest on investments	3,476	1,588	330	5,394
Rent	189,621	-	-	189,621
Other revenue	<u>325,888</u>	<u>-</u>	<u>-</u>	<u>325,888</u>
Total revenues	<u>7,642,115</u>	<u>751,239</u>	<u>30,684</u>	<u>8,424,038</u>
EXPENDITURES				
Current:				
General and administration	1,803,306	466,837	125,463	2,395,606
Public safety	4,163,209	-	-	4,163,209
Judiciary and court related	2,317,378	-	-	2,317,378
Public health and welfare	115,416	-	-	115,416
Employee benefits	765,881	-	-	765,881
Other expenditures	117,221	-	-	117,221
Capital outlay	<u>236,886</u>	<u>-</u>	<u>-</u>	<u>236,886</u>
Total expenditures	<u>9,519,297</u>	<u>466,837</u>	<u>125,463</u>	<u>10,111,597</u>
Excess (deficiency) of revenues over expenditures	<u>(1,877,182)</u>	<u>284,402</u>	<u>(94,779)</u>	<u>(1,687,559)</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers in	2,493,799	-	109,989	2,603,788
Operating transfers out	(40,000)	(55,633)	-	(95,633)
Proceeds from disposal of capital assets	<u>35,796</u>	<u>-</u>	<u>-</u>	<u>35,796</u>
Total other financing sources (uses)	<u>2,489,595</u>	<u>(55,633)</u>	<u>109,989</u>	<u>2,543,951</u>
Excess of revenues and other financing sources over expenditures and other financing uses	612,413	228,769	15,210	856,392
FUND BALANCE, BEGINNING OF YEAR	<u>2,175,895</u>	<u>515,936</u>	<u>60,443</u>	<u>2,752,274</u>
FUND BALANCE, END OF YEAR	<u>\$ 2,788,308</u>	<u>\$ 744,705</u>	<u>\$ 75,653</u>	<u>\$ 3,608,666</u>

LIVINGSTON COUNTY, ILLINOIS

GENERAL ACCOUNT

SCHEDULE OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2010
With Comparative Figures for the Year Ended November 30, 2009

	2010			2009 Actual
	Original Budget	Amended Budget	Actual	
REVENUE				
Property tax	\$ 1,771,313	\$ 1,771,313	\$ 1,790,783	\$ 1,771,483
Replacement tax	425,670	425,670	398,618	379,620
Sales tax	1,210,000	1,210,000	1,220,800	1,215,686
State income tax	1,100,000	1,100,000	1,124,843	1,158,361
Inheritance tax	40,000	40,000	3,289	24,176
Federal - emergency management assistance and election grant	10,000	10,000	51,338	13,833
State of Illinois and other reimbursements:				
State's Attorney's salary	150,000	150,000	144,628	144,677
Assistant State's Attorneys' salaries	48,500	48,500	48,500	48,500
Public Defender Reimbursement	112,600	112,600	92,480	70,785
Probation officer	158,077	158,077	249,551	172,656
Supervisor of Assessments	29,000	29,000	29,669	30,064
ESDA	10,000	10,000	-	-
Elections	5,000	5,000	-	-
Reimbursement for police training	10,000	10,000	1,477	1,390
Jail reimbursement	65,000	65,000	-	-
Miscellaneous grants	10,000	10,000	25,851	48,100
	<u>598,177</u>	<u>598,177</u>	<u>592,156</u>	<u>516,172</u>
Licenses and permits (regional planning)	<u>50,000</u>	<u>50,000</u>	<u>9,456</u>	<u>334,594</u>
Charges for services:				
Assessor	16,000	16,000	9,120	10,452
Coroner	8,000	8,000	6,697	3,577
County Clerk/Recorder	400,000	400,000	264,231	272,339
Court services	6,500	6,500	5,904	6,870
Circuit Clerk	900,000	900,000	1,053,806	996,984
Sheriff's services and reimbursements	328,000	328,000	345,790	356,820
State's Attorney	30,000	30,000	42,376	32,289
	<u>1,688,500</u>	<u>1,688,500</u>	<u>1,727,924</u>	<u>1,679,331</u>
Collector's interest and costs	148,000	148,000	203,923	207,075
Interest on investments	2,000	2,000	3,476	5,941
Rents	108,280	108,280	189,621	199,631
Other revenue:				
Miscellaneous	9,000	9,000	325,437	218,203
Vending machine revenue	-	-	451	747
	<u>9,000</u>	<u>9,000</u>	<u>325,888</u>	<u>218,950</u>
Total revenue	<u>7,160,940</u>	<u>7,160,940</u>	<u>7,642,115</u>	<u>7,724,853</u>

LIVINGSTON COUNTY, ILLINOIS

GENERAL ACCOUNT

SCHEDULE OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2010
With Comparative Figures for the Year Ended November 30, 2009

	2010			2009 Actual
	Original Budget	Amended Budget	Actual	
EXPENDITURES				
General and administration:				
County Board members:				
County Board - per diem	\$ 20,000	\$ 20,000	\$ 15,430	\$ 16,445
Committee work	75,000	75,000	58,775	56,625
Audit and budget preparation	95,000	95,000	84,600	92,020
Mileage	18,000	18,000	17,868	18,262
Dues	1,100	1,100	1,300	1,050
Other	2,200	2,200	3,135	1,868
	<u>211,300</u>	<u>211,300</u>	<u>181,108</u>	<u>186,270</u>
County Coordinator:				
Coordinator salary	-	-	-	(1,625)
Secretary	44,799	50,324	51,011	43,756
Schools, meetings, and mileage	1,800	1,800	946	637
Professional associations	1,300	1,300	(215)	(375)
Supplies and equipment	1,800	1,800	1,475	1,378
Printing	750	750	1,052	-
Computer software	-	-	-	653
	<u>50,449</u>	<u>55,974</u>	<u>54,269</u>	<u>44,424</u>
Human Resources:				
Human resources specialist salary	44,799	44,799	45,048	45,411
Schools, meetings, and mileage	10,000	10,000	2,753	9,400
Postage	500	500	116	391
Printing	6,000	6,000	2,268	5,774
Publications	1,500	1,500	-	516
Dues	1,000	1,000	968	953
Miscellaneous employee support	7,500	7,500	8,812	6,575
Supplies and equipment	2,500	2,500	1,731	1,410
Drug testing/fitness for duty	5,000	5,000	-	-
Background checks	3,000	3,000	-	-
Paper shredding	400	400	-	-
	<u>82,199</u>	<u>82,199</u>	<u>61,696</u>	<u>70,430</u>
County offices' miscellaneous expense:				
Miscellaneous salary	26,908	32,670	33,159	26,395
Information technology specialist salary	53,040	53,040	52,767	28,200
Schools, meetings, mileage	2,000	2,000	2,191	1,541
Cell phone stipend	600	600	578	328
Supplies and equipment	3,400	3,400	1,251	669
Data processing purchase	2,000	2,000	515	2,252

LIVINGSTON COUNTY, ILLINOIS

GENERAL ACCOUNT

SCHEDULE OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2010
With Comparative Figures for the Year Ended November 30, 2009

	2010			2009 Actual
	Original Budget	Amended Budget	Actual	
EXPENDITURES (CONTINUED)				
General and administration (Continued):				
County offices' miscellaneous expense				
(Continued):				
Telephone - all offices	\$ 78,000	\$ 78,000	\$ 83,801	\$ 71,966
UPS/shipping fee	2,200	2,200	2,220	2,100
Printing - all offices	-	-	-	525
Integrated bookkeeping system maintenance	60,000	60,000	48,015	20,617
Computer and website costs	2,500	2,500	1,754	2,451
Copy machines, copy, and computer paper	27,000	27,000	24,546	27,256
Consulting	-	-	155	-
Equipment	57,910	57,910	12,790	-
	<u>315,558</u>	<u>321,320</u>	<u>263,742</u>	<u>184,300</u>
County Clerk:				
County Clerk's salary	59,000	59,000	58,916	56,922
Deputies and switchboard operator	203,798	203,798	205,992	199,706
Extra help salaries	5,000	5,000	2,022	1,445
Maintenance/typewriter, microfilm	8,400	8,400	7,841	8,429
Postage and meter rent	8,600	8,600	8,601	8,696
Schools, meetings, and mileage	4,350	4,350	3,513	2,746
Memberships/dues	250	250	250	250
Supplies and equipment	6,500	6,500	5,691	4,648
Bookkeeping supplies and equipment maintenance	9,685	9,685	5,270	7,699
Computer software	500	500	-	354
Township supplies	-	-	-	1,500
Soda for vending machines	-	-	381	694
Miscellaneous	1,500	1,500	3,755	(3,561)
CB/Internet service	-	-	(140)	140
New equipment	2,500	2,500	-	876
	<u>310,083</u>	<u>310,083</u>	<u>302,092</u>	<u>290,544</u>
Elections:				
Election deputy salaries	42,138	42,138	43,321	38,735
Election deputy overtime	4,730	4,730	1,894	697
General primary judges' pay	41,000	41,000	34,679	5,851
General election judges' pay	41,000	41,000	37,064	34,836
General primary printing	7,800	7,800	7,959	816

LIVINGSTON COUNTY, ILLINOIS

GENERAL ACCOUNT

SCHEDULE OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2010
With Comparative Figures for the Year Ended November 30, 2009

	2010			2009 <u>Actual</u>
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	
EXPENDITURES (CONTINUED)				
General and administration (Continued):				
Elections (Continued):				
General election printing	\$ 5,500	\$ 5,500	\$ 5,713	\$ 4,814
County supplies	1,500	1,500	1,511	1,816
General primary supplies	50,000	50,000	43,319	49,616
General election supplies	50,000	50,000	45,617	45,394
Voter registration and fees	3,000	3,000	2,434	8,163
Election equipment - grant	-	-	24,135	-
Computer purchase and maintenance	16,500	16,500	10,907	19,732
Computer software	21,500	21,500	16,400	17,693
	<u>284,668</u>	<u>284,668</u>	<u>274,953</u>	<u>228,163</u>
County Treasurer:				
County Treasurer's salary	59,000	59,000	58,916	56,922
Deputies' and extra help salaries	57,000	57,000	56,513	51,894
Computer service	16,000	16,000	15,118	18,008
Schools, meetings, and mileage	1,500	1,500	1,119	1,974
Supplies and equipment	8,500	8,500	7,786	7,906
Tax bills - supplies and expense	18,000	18,000	17,062	17,475
	<u>160,000</u>	<u>160,000</u>	<u>156,514</u>	<u>154,179</u>
Supervisor of Assessments:				
Salaries:				
Supervisor of Assessments	61,528	61,528	61,869	60,137
Deputies salaries	91,381	91,381	85,934	84,953
GIS map specialist	33,873	33,873	33,987	34,554
Computer services	-	-	(342)	42,495
County mapping	11,700	11,700	2,900	8,827
Meetings and education	3,200	3,200	5,945	2,574
Mileage	900	900	248	739
Cell phones	250	250	-	-
Printing - legal notices	18,000	18,000	27,934	31,340
Supplies and equipment	7,000	7,000	6,904	8,360
Minor capital equipment	500	500	-	1,363
	<u>228,332</u>	<u>228,332</u>	<u>225,379</u>	<u>275,342</u>

LIVINGSTON COUNTY, ILLINOIS

GENERAL ACCOUNT

SCHEDULE OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2010
With Comparative Figures for the Year Ended November 30, 2009

	2010			2009 Actual
	Original Budget	Amended Budget	Actual	
EXPENDITURES (CONTINUED)				
General and administration (Continued):				
Board of Review:				
Members salaries	\$ 14,000	\$ 14,363	\$ 14,363	\$ 14,330
Mileage	1,000	1,000	568	-
	<u>15,000</u>	<u>15,363</u>	<u>14,931</u>	<u>14,330</u>
County Regional Planning Commission:				
Salaries:				
Director	17,012	17,012	14,586	20,505
Assistant	36,720	36,720	33,119	6,854
Secretary	15,117	15,117	13,606	15,577
Computer services	-	-	-	828
Seminars (lodging, meals, registration, and miles)	500	500	285	40
Mileage	11,899	11,899	6,567	1,846
Postage	1,600	1,600	1,588	1,092
Publication	2,500	2,500	1,058	995
Office supplies	1,500	1,500	1,378	1,437
Planning commission member per diem	4,500	4,500	1,250	1,200
Miscellaneous	100	100	-	49
	<u>91,448</u>	<u>91,448</u>	<u>73,437</u>	<u>50,423</u>
Livingston County Board of Appeals:				
Per diem	3,360	3,360	(450)	1,880
Mileage	1,250	1,250	676	691
	<u>4,610</u>	<u>4,610</u>	<u>226</u>	<u>2,571</u>
Maintenance:				
Maintenance supervisor's wages	49,904	49,904	50,922	49,712
Building maintenance salaries	80,276	80,276	78,346	75,339
Mileage reimbursement	100	100	-	-
Vehicle maintenance	5,000	5,000	3,380	11,556
Mowing Poor Farm Cemetery	2,500	2,500	1,667	1,628
Cell phone stipend	-	-	1,515	-
County tool replacement and repair	800	800	798	280
	<u>138,580</u>	<u>138,580</u>	<u>136,628</u>	<u>138,515</u>

LIVINGSTON COUNTY, ILLINOIS

GENERAL ACCOUNT

SCHEDULE OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2010
With Comparative Figures for the Year Ended November 30, 2009

	2010			2009 Actual
	Original Budget	Amended Budget	Actual	
EXPENDITURES (CONTINUED)				
General and administration (Continued):				
Courthouse:				
Custodial salaries	\$ 27,376	\$ 27,376	\$ 27,102	\$ 27,195
General building repairs	18,000	18,000	15,838	16,517
Elevator maintenance	4,500	4,500	4,228	4,878
Maintenance of equipment	1,000	1,000	211	702
Courthouse security	3,000	3,000	1,042	639
Cell phones	2,000	2,000	293	1,783
Electricity	36,000	36,000	33,679	31,855
Heat/gas	26,000	26,000	11,399	19,020
Water	5,000	5,000	3,864	3,296
Cleaning supplies	6,000	6,000	5,394	6,082
Equipment and supplies	1,000	1,000	216	868
Tool purchase	1,500	1,500	1,508	882
Beautification	5,500	5,500	5,002	5,300
	<u>136,876</u>	<u>136,876</u>	<u>109,776</u>	<u>119,017</u>
OSF Building:				
Building repairs	2,500	2,500	2,540	309
Heat/gas	1,500	1,500	1,173	723
Electricity	2,500	2,500	1,895	2,303
Water and sewer	350	350	320	313
Cleaning supplies	500	500	500	400
	<u>7,350</u>	<u>7,350</u>	<u>6,428</u>	<u>4,048</u>
Union Planters Building:				
Electricity	18,000	18,000	15,760	17,846
Heat/gas	6,000	6,000	3,476	2,904
Water	850	850	1,027	748
Sewer	-	-	(69)	69
General building repairs	7,500	10,000	9,091	6,823
Beautification	3,000	3,000	2,075	2,309
Cleaning supplies	500	500	500	400
	<u>35,850</u>	<u>38,350</u>	<u>31,860</u>	<u>31,099</u>
Total general and administration (including capital outlays)	<u>2,072,303</u>	<u>2,086,453</u>	<u>1,893,039</u>	<u>1,793,655</u>

LIVINGSTON COUNTY, ILLINOIS

GENERAL ACCOUNT

SCHEDULE OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2010
With Comparative Figures for the Year Ended November 30, 2009

	2010			2009 Actual
	Original Budget	Amended Budget	Actual	
EXPENDITURES (CONTINUED)				
Public safety:				
Sheriff:				
Salaries:				
Sheriff	\$ 63,500	\$ 63,500	\$ 63,416	\$ 61,428
Public Safety Director	2,500	2,500	2,511	2,511
Deputies salaries	1,425,493	1,425,493	1,403,657	1,352,180
Secretaries	90,880	90,880	92,425	88,573
Courthouse security pay	146,886	146,886	116,645	128,562
Deputies paid holiday	12,807	12,807	15,356	11,439
Deputies reimb. salaries and overtime	4,500	4,500	415	9,404
Deputies overtime	64,268	64,268	74,521	63,680
Sheriff's Merit Commission	1,000	1,000	550	550
Legal fee/union activity	6,500	6,500	12,234	-
Investigative costs	3,500	3,500	1,869	2,046
LEADS/LEMS	11,582	11,582	6,359	10,058
Computer maintenance	-	-	-	2,376
Radio maintenance	9,000	9,000	7,897	8,330
Auto maintenance	175,000	175,000	149,883	142,861
School and travel	16,900	16,900	5,564	8,464
Dues	625	625	575	625
Supplies and equipment	15,250	15,250	11,710	14,598
ProActive unit - supplies and equipment	1,500	1,500	1,081	1,777
Computer software	-	-	-	90
Uniform replacement	49,500	49,500	57,153	42,350
Damaged apparel	200	200	-	-
Court security - uniform replacement	6,000	6,000	3,470	3,455
Automobiles	115,000	115,000	136,785	176,825
Replacement vests	7,920	7,920	6,208	1,802
Miscellaneous	-	-	256,762	218,735
	<u>2,230,311</u>	<u>2,230,311</u>	<u>2,427,046</u>	<u>2,352,719</u>

LIVINGSTON COUNTY, ILLINOIS

GENERAL ACCOUNT

SCHEDULE OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2010
With Comparative Figures for the Year Ended November 30, 2009

	2010			2009 <u>Actual</u>
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	
EXPENDITURES (CONTINUED)				
Public safety (Continued):				
Jail:				
TCCO/admin/pt. help	\$ 773,585	\$ 773,585	\$ 738,918	\$ 695,124
TCCO/paid holiday	7,931	7,931	8,223	7,222
Cooks	147,000	147,000	159,333	146,611
Overtime	46,350	46,350	61,774	60,537
Repair and equipment maintenance	34,304	34,304	41,596	39,248
School and travel	18,000	18,000	17,203	18,000
Board and care of prisoners	57,000	57,000	31,396	41,062
Prisoners - medical	118,000	118,000	92,698	117,272
Supplies	7,200	7,200	4,635	6,926
Lights	126,000	126,000	183,342	162,687
Heat	109,000	109,000	49,135	81,990
Water	18,000	18,000	17,819	15,294
Uniform replacement	33,000	33,000	36,566	32,304
Contractual services	67,021	67,021	63,648	62,400
Damaged apparel	300	300	-	-
Jail maintenance custodian	19,460	19,460	43,865	42,993
Jail maintenance supervisor	48,402	48,402	47,546	46,946
Housekeeping	43,752	43,752	-	-
Housekeeping supplies	6,900	6,900	3,844	5,469
Snow removal	1,500	1,500	1,138	650
	<u>1,682,705</u>	<u>1,682,705</u>	<u>1,602,679</u>	<u>1,582,735</u>
County Coroner:				
Salary	39,000	39,000	38,873	35,882
Chief deputy coroner's salary	10,000	10,000	10,256	10,039
Deputy coroner's salary	8,975	8,975	3,773	5,192
Coroner's secretary	32,229	32,229	32,285	31,605
Extra summer help	8,320	8,320	4,473	4,101
On call pay	6,500	6,500	5,732	5,812
Inquests	3,375	3,375	554	838
Photocopier rental and maintenance	1,840	1,840	1,876	1,655
Registration/education	3,200	3,200	2,555	3,267
Mileage	5,000	5,000	2,263	4,226
Telephone	3,750	3,750	-	-
Cell phones	2,900	2,900	608	783
Dues	1,020	1,020	140	1,265

LIVINGSTON COUNTY, ILLINOIS

GENERAL ACCOUNT

SCHEDULE OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2010
With Comparative Figures for the Year Ended November 30, 2009

	2010			2009 Actual
	Original Budget	Amended Budget	Actual	
EXPENDITURES (CONTINUED)				
Public safety (Continued):				
County Coroner (Continued):				
Post mortem autopsies	\$ 97,956	\$ 97,956	\$ 79,886	\$ 79,026
Telecommunications	2,500	2,500	1,909	1,902
Office supplies	4,025	4,025	3,731	3,868
OSHA supplies	1,700	1,700	819	917
Equipment	6,000	6,000	5,188	10,106
	<u>238,290</u>	<u>238,290</u>	<u>194,921</u>	<u>200,484</u>
Solid waste management:				
Solid waste management salary	27,504	27,504	27,015	20,505
Solid waste secretary	11,404	11,404	11,173	9,443
Landfill monitoring	-	-	(200)	8,950
Auto maintenance	800	800	455	-
Education, travel, and membership	850	850	250	645
Mileage	2,250	2,250	980	1,133
Contractual	50,000	50,000	24,583	26,151
Program implementation	700	700	375	296
Office supplies	350	350	192	321
Miscellaneous	300	300	226	193
	<u>94,158</u>	<u>94,158</u>	<u>65,049</u>	<u>67,637</u>
ESDA:				
Salary	12,192	12,192	12,612	15,948
Cell phone	1,000	1,000	511	340
Supplies and other	3,000	3,000	948	2,013
Unified Command Post operations	3,700	3,700	1,413	1,278
	<u>19,892</u>	<u>19,892</u>	<u>15,484</u>	<u>19,579</u>
Total public safety (including capital outlays)	<u>4,265,356</u>	<u>4,265,356</u>	<u>4,305,179</u>	<u>4,223,154</u>

LIVINGSTON COUNTY, ILLINOIS

GENERAL ACCOUNT

SCHEDULE OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2010
With Comparative Figures for the Year Ended November 30, 2009

	2010			2009 Actual
	Original Budget	Amended Budget	Actual	
EXPENDITURES (CONTINUED)				
Judiciary and court related:				
Circuit Clerk:				
Circuit Clerk's salary	\$ 59,000	\$ 59,000	\$ 58,916	\$ 56,922
Deputies' salaries	278,923	278,923	269,326	275,532
Extra help salaries	33,977	33,977	39,120	31,216
Witness fees, summons, subpoenas	2,000	2,000	1,848	2,859
Mileage	700	700	796	1,460
Printing	1,800	1,800	1,803	1,099
Association memberships	400	400	25	25
Supplies	15,000	15,000	13,317	16,630
Equipment	4,058	4,058	5,186	5,701
	<u>395,858</u>	<u>395,858</u>	<u>390,337</u>	<u>391,444</u>
State's Attorney's office:				
Salaries:				
State's Attorney salary	180,264	180,264	166,510	166,508
Employees' salaries	440,670	440,670	422,301	423,134
Victim coordinator - salary - Fund A	33,201	33,201	33,579	32,845
Overtime	8,880	8,880	-	-
Outsourced services	14,000	14,000	11,298	22,212
Trial expenditures	5,400	5,400	2,783	3,227
Appellate services	13,000	13,000	13,000	13,000
Cell phones	1,800	1,800	2,837	2,013
Operating expenditures	8,100	8,100	5,784	4,155
Supplies and equipment	27,900	27,900	25,683	25,898
	<u>733,215</u>	<u>733,215</u>	<u>683,775</u>	<u>692,992</u>
Public Defender:				
Salaries (includes assistant)	228,969	228,969	218,918	156,081
Postage	1,385	1,385	1,181	-
Meetings, meals, mileage	705	705	839	-
Publications	445	445	78	-
Association membership	-	-	289	-
Supplies and miscellaneous	2,450	2,450	2,295	2,109
	<u>233,954</u>	<u>233,954</u>	<u>223,600</u>	<u>158,190</u>
Circuit Court:				
Secretaries	100,849	100,849	100,656	99,232
Bailiff and matrons	21,000	21,000	20,228	18,788
Court appointed counsel - regular	74,000	74,000	64,043	100,518
Special prosecutor fees	6,000	6,000	1,890	3,540
Interpreter fees	2,000	2,000	2,006	-
Jurors fees and mileage	75,000	75,000	58,987	71,237
Transcript fees	5,000	5,000	7,196	3,484
Pre-sentence evaluation fees	2,500	2,500	398	1,929

LIVINGSTON COUNTY, ILLINOIS

GENERAL ACCOUNT

SCHEDULE OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2010
With Comparative Figures for the Year Ended November 30, 2009

	2010			2009 Actual
	Original Budget	Amended Budget	Actual	
EXPENDITURES (CONTINUED)				
Judiciary and court related (Continued):				
Circuit Court (Continued):				
Judges' salaries	\$ 1,800	\$ 1,800	\$ 1,464	\$ 1,463
Jurors' meals	12,000	12,000	8,380	10,939
Association dues	800	800	440	600
Court appointed physician	5,000	5,000	3,133	900
Supplies and equipment	12,000	12,000	6,158	7,575
Supplies and equipment - reporter	3,000	3,000	542	3,015
Books	8,500	8,500	7,744	5,480
	<u>329,449</u>	<u>329,449</u>	<u>283,265</u>	<u>328,700</u>
Jury Commission:				
Jury clerk's salary	27,903	27,903	26,758	11,847
Jury commissioner's salary	3,000	3,000	658	2,326
Mileage	250	250	-	-
Supplies and equipment	4,800	4,800	4,155	4,371
	<u>35,953</u>	<u>35,953</u>	<u>31,571</u>	<u>18,544</u>
Court services department:				
Probation salaries - Director	70,535	70,535	70,926	69,487
Probation salaries	456,227	456,227	458,610	445,959
Admin/office assistants	72,927	72,927	71,085	71,136
Overtime	4,569	4,569	-	-
Building rental	16,000	16,000	14,603	16,242
Training	4,000	4,000	3,936	2,294
Mileage	7,000	7,000	4,858	3,266
Cell phones	2,000	2,000	2,104	2,234
Postage	2,600	2,600	1,319	1,314
Residential and institutional placements and detention	70,000	70,000	22,531	172,278
Individual service program	40,000	40,000	1,036	6,640
Contract - juvenile detention	80,000	80,000	50,600	44,100
Supplies	2,000	2,000	1,166	2,135
Bills paid by County - no state share	5,500	5,500	3,898	6,634
Computer software	-	-	-	9,484
Officers' reimbursements	4,000	4,000	3,341	3,533
Vehicle	-	-	-	12,192
Computer hardware	-	-	-	5,070
	<u>837,358</u>	<u>837,358</u>	<u>710,013</u>	<u>873,998</u>
Total judiciary and court related (including capital outlays)	<u>2,565,787</u>	<u>2,565,787</u>	<u>2,322,561</u>	<u>2,463,868</u>

LIVINGSTON COUNTY, ILLINOIS

GENERAL ACCOUNT

SCHEDULE OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2010
With Comparative Figures for the Year Ended November 30, 2009

	2010			2009 Actual
	Original Budget	Amended Budget	Actual	
EXPENDITURES (CONTINUED)				
Public health and welfare:				
Health and education building:				
Custodial salaries	\$ 44,388	\$ 44,388	\$ 44,493	\$ 45,296
General building repairs	18,000	18,000	17,453	12,810
Equipment maintenance	1,000	1,000	377	502
Electricity	30,000	30,000	31,102	27,582
Heat/gas	28,000	28,000	12,890	19,582
Water	4,000	4,000	3,912	3,504
Cleaning supplies	6,000	6,000	5,189	6,088
Total public health and welfare	<u>131,388</u>	<u>131,388</u>	<u>115,416</u>	<u>115,364</u>
Employee benefits:				
Employer share of health insurance	725,975	766,175	762,471	814,366
Employer share of life insurance	2,850	2,850	2,540	2,744
Employee wellness program	2,000	2,000	870	1,260
Total employee benefits	<u>730,825</u>	<u>771,025</u>	<u>765,881</u>	<u>818,370</u>
Other expenditures:				
Property taxes	6,800	6,800	15,956	5,729
Regional Office of Education	70,230	70,230	70,230	69,065
Soil and water conservation	23,000	23,000	23,000	23,000
Contingency	100,000	45,650	8,035	-
Total other expenditures	<u>200,030</u>	<u>145,680</u>	<u>117,221</u>	<u>97,794</u>
Total expenditures	<u>9,965,689</u>	<u>9,965,689</u>	<u>9,519,297</u>	<u>9,512,205</u>
Deficiency of revenue over expenditures	<u>(2,804,749)</u>	<u>(2,804,749)</u>	<u>(1,877,182)</u>	<u>(1,787,352)</u>

LIVINGSTON COUNTY, ILLINOIS

GENERAL ACCOUNT

SCHEDULE OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2010
With Comparative Figures for the Year Ended November 30, 2009

	2010			2009 Actual
	Original Budget	Amended Budget	Actual	
OTHER FINANCING SOURCES (USES)				
Operating transfers in:				
Transfer from Court Systems Fund	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
Transfer from Victim Coordinator Services Fund	19,106	19,106	9,500	19,106
Transfer from Court Security Fund	146,886	146,886	85,000	88,000
Transfer from Court Automation Fund	20,000	20,000	-	16,500
Transfer from Pontiac Host Agreement Fund	2,035,000	2,035,000	2,035,000	1,035,000
Transfer from Streator Host Agreement Fund	94,158	94,158	64,723	66,997
Transfer from Special Recording Fee Fund	15,000	15,000	15,000	15,000
Transfer from Tort Judgment Account	25,000	25,000	25,000	25,000
Transfer from GIS Fund	64,300	64,300	60,000	64,300
Transfer from Treasurer Automation Fund	5,000	5,000	5,000	5,000
Transfer from Document Storage Fund	24,000	24,000	34,000	20,000
Transfer from County Highway Fund	3,000	3,000	-	-
Transfer from Public Health Fund	3,000	3,000	-	-
Transfer from Mental Health Fund	3,000	3,000	-	-
Transfer from Manor Construction Fund	-	-	5,762	-
Transfer from Law Library Fund	2,000	2,000	1,757	1,562
Transfer from Maint & Child Support Fee Fund	17,000	17,000	27,332	22
Transfer from County Clerk Vital Records Fund	3,000	3,000	3,000	3,000
Transfer from Probation Services Fee Fund	92,144	92,144	47,725	79,205
Transfer from IL Grants Fund	-	-	-	139
Operating transfers out:				
Transfer to Illinois Municipal Retirement Fund (personal property replacement tax)	(20,000)	(20,000)	(20,000)	(20,000)
Transfer to Social Security Fund (personal property replacement tax)	(20,000)	(20,000)	(20,000)	(20,000)
Proceeds from disposal of capital assets	-	-	35,796	5,600
Proceeds from insurance settlement	-	-	-	32,750
 Total other financing sources (uses)	<u>2,606,594</u>	<u>2,606,594</u>	<u>2,489,595</u>	<u>1,512,181</u>
 Excess (deficiency) of revenue and other financing sources over expenditures and other financing uses	<u>\$ (198,155)</u>	<u>\$ (198,155)</u>	612,413	(275,171)
 FUND BALANCE, BEGINNING OF YEAR			<u>2,175,895</u>	<u>2,451,066</u>
 FUND BALANCE, END OF YEAR			<u>\$ 2,788,308</u>	<u>\$ 2,175,895</u>

LIVINGSTON COUNTY, ILLINOIS

TORT JUDGMENT ACCOUNT

SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2010
With Comparative Figures for the Year Ended November 30, 2009

	2010			2009 Actual
	Original Budget	Amended Budget	Actual	
REVENUES				
Property tax	\$ 742,000	\$ 742,000	\$ 749,651	\$ 742,026
Interest on investments	3,500	3,500	1,588	1,604
Total revenues	<u>745,500</u>	<u>745,500</u>	<u>751,239</u>	<u>743,630</u>
EXPENDITURES				
Current:				
General and administration:				
Business auto insurance	68,000	68,000	35,934	61,778
General liability insurance	150,000	150,000	140,157	146,765
Bonds	6,000	6,000	270	3,054
Property insurance	100,000	100,000	101,284	95,221
Insurance property appraisal	2,500	2,500	-	-
Worker's compensation insurance	351,100	351,100	189,192	209,773
Total expenditures	<u>677,600</u>	<u>677,600</u>	<u>466,837</u>	<u>516,591</u>
Excess of revenues over expenditures	<u>67,900</u>	<u>67,900</u>	<u>284,402</u>	<u>227,039</u>
OTHER FINANCING USES				
Operating transfers out:				
Transfer to Livingston Manor Nursing Home	-	-	(30,633)	(122,532)
Transfer to general account	(25,000)	(25,000)	(25,000)	(25,000)
Total other financing uses	<u>(25,000)</u>	<u>(25,000)</u>	<u>(55,633)</u>	<u>(147,532)</u>
Excess of revenues over expenditures and other financing uses	<u>\$ 42,900</u>	<u>\$ 42,900</u>	228,769	79,507
FUND BALANCE, BEGINNING OF YEAR			<u>515,936</u>	<u>436,429</u>
FUND BALANCE, END OF YEAR			<u>\$ 744,705</u>	<u>\$ 515,936</u>

LIVINGSTON COUNTY, ILLINOIS

UNEMPLOYMENT INSURANCE ACCOUNT

SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2010
With Comparative Figures for the Year Ended November 30, 2009

	<u>2010</u>			<u>2009</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Amended</u> <u>Budget</u>	<u>Actual</u>	
REVENUES				
Property tax	\$ 30,000	\$ 30,000	\$ 30,354	\$ 30,036
Interest on investments	-	-	330	147
	<u>30,000</u>	<u>30,000</u>	<u>30,684</u>	<u>30,183</u>
Total revenues	30,000	30,000	30,684	30,183
EXPENDITURES				
Current:				
General and administration:				
Unemployment insurance	<u>40,000</u>	<u>40,000</u>	<u>125,463</u>	<u>4,746</u>
Excess (deficiency) of revenues over expenditures	(10,000)	(10,000)	(94,779)	25,437
OTHER FINANCING SOURCES				
Operating transfers in	-	-	<u>109,989</u>	-
Excess (deficiency) of revenues and other financing sources over expenditures	<u>\$ (10,000)</u>	<u>\$ (10,000)</u>	15,210	25,437
FUND BALANCE, BEGINNING OF YEAR			<u>60,443</u>	<u>35,006</u>
FUND BALANCE, END OF YEAR			<u>\$ 75,653</u>	<u>\$ 60,443</u>

LIVINGSTON COUNTY, ILLINOIS

**NONMAJOR SPECIAL REVENUE FUNDS
FUND DESCRIPTIONS**

November 30, 2010

County Highway Fund - to account for the general operations of the County Highway Department. Financing is principally provided by a specific annual property tax levy for the purposes of improving, maintaining, and repairing the highways for which the County has these responsibilities (highways which the state and County construct, improve, and maintain jointly). In addition to the ad valorem taxes, the County Highway Fund receives revenue from service fees charged to other governmental units, funds or individuals, and reimbursements and matching grants with the state or other units of local government.

County Motor Fuel Tax Fund - to account for the operations of the County Highway Department in connection with highway construction and maintenance projects as authorized by the Illinois Department of Transportation. Financing is provided by the County's share of the state motor fuel tax.

County Aid to Bridges Fund - to account for the operations of the County Highway Department in administering the Illinois Road and Bridge Act. Financing is provided by a specific annual property tax levy and matching grant agreements with the state and the townships within the County. The funds are to be used for bridges, culverts, drainage structures or grade separations, including embankment or trestle work approaches thereto.

Matching Tax Fund - to account for the operations of the County Highway Department in cost-sharing programs with the federal government in connection with constructing or reconstructing highways in the Federal Aid Secondary System and engineering and right-of-way costs. Funding is provided by a specific annual property tax levy.

Mentally Deficient Persons Fund - to account for the operations and property tax levy for the care and treatment of the mentally or developmentally disabled persons in the County.

Court Systems Fund - to account for a fee collected by the Clerk of the Circuit Court for certain cases processed by the Circuit Clerk's office. The fee is applicable to all fines imposed for violations of the Illinois Vehicle Code or violations of similar provisions contained in county or municipal ordinances. The funds are to be used by the County to assist in financing the operations of the court system in the County.

Social Security Fund - to account for the expenditures for Social Security for employees. Financing is provided by a specific annual property tax levy which produces a sufficient amount to pay the County's contributions to the federal government on behalf of the County employees.

LIVINGSTON COUNTY, ILLINOIS

**NONMAJOR SPECIAL REVENUE FUNDS
FUND DESCRIPTIONS**

November 30, 2010

Law Library Fund - to account for the operations of the County's law library. Financing is provided by the charging and collecting of a County law library fee by the Circuit Clerk. Such fee is to be collected at the time of filing the first pleading, paper or other appearance filed by each party in all civil cases. The facilities of the library are freely available to all licensed Illinois attorneys, judges and other public officials of the County, and to all members of the public, whenever the courthouse is open.

Indemnity Fund - to account for a specific element of the County's tax sale proceedings. Revenue in this fund is derived principally from a fee charged in connection with the purchase of all parcels in the annual real estate tax sale held by the County Collector resulting from unpaid property taxes. All fees received by the County Collector are paid to the County Treasurer for the purpose of payments made in satisfaction of judgments obtained against the County Treasurer by property owners who without fault or negligence of their own sustain loss or damage by reason of the issuance of the tax deed.

Special Recording Fee Fund - to account for a recorder's automation fee collected by the County Clerk when documents are filed. These funds are to be used for a computerized document storage system or micrographics system established and maintained by the County Clerk's office.

Sheriff Drug Traffic Prevention Fund - to account for monies received from various sources as a result of assets seized in drug related convictions. These funds are to be used for financing drug traffic prevention expenditures in the County.

Court Automation Fund - to account for an automated record keeping system for the office of the Livingston County Circuit Clerk. Revenue in this fund is derived from the imposition of a three dollar court automation fee to be paid in civil cases filed in Livingston County.

County Treasurer's Automation Fund - to account for fees collected by the Treasurer for establishing and maintaining automated record keeping systems in the office of the County Treasurer. Revenue in this fund is derived from the imposition of a fee on the sale of parcels of land held at tax sale.

Victim Coordinator Services Fund - to account for monies received from the State of Illinois to be used to provide support services to victims of domestic violence.

Veterans' Assistance Fund - to account for operations of the County's programs to provide assistance to indigent war veterans. Financing is provided by a specific annual property tax levy.

LIVINGSTON COUNTY, ILLINOIS

**NONMAJOR SPECIAL REVENUE FUNDS
FUND DESCRIPTIONS**

November 30, 2010

Court Security Fund - to account for a fee collected by the Clerk of the Circuit Court for cases processed in this office. Funds are used by the County for costs incurred in providing court security.

Probation Services Fee Fund - to account for fees collected by the Circuit Clerk from adult offenders sentenced to probation.

Document Storage Fund - to account for fees collected by the Circuit Clerk for court document storage. The funds are used to pay costs of document storage.

State's Attorney Drug Traffic Prevention Fund - to account for monies received from various sources as a result of assets seized in drug related convictions. These funds are to be used for financing drug traffic prevention and enforcement expenditures in the County.

Arrestees Medical Costs Fund - to account for fees collected by the Clerk of the Circuit Court from defendants found guilty. Funds are used to pay for the medical costs of inmates.

Maintenance and Child Support Collection Fund - to account for an annual fee collected by the Clerk of the Circuit Court. These funds are to be used for the costs of collecting and distributing maintenance and child support payments.

Streator Host Agreement Fund - to account for monies collected for use of the Streator Landfill.

Vital Records Fund - to account for fees collected by the County Clerk's office for certified copies of vital records. The funds are to be used by the County Clerk for computer equipment and other necessary expenditures.

County Extension Education Fund - to account for the annual property tax levy for County extension education.

Criminal Justice Grant Fund - to account for grant monies received in connection with criminal justice grants. Revenues are received from grants and expenditures are in accordance with grant provisions.

GIS Automation Fund - to account for fees collected by the County Clerk's office for recorded documents. The funds are to be used for the County's GIS automation.

LIVINGSTON COUNTY, ILLINOIS

**NONMAJOR SPECIAL REVENUE FUNDS
FUND DESCRIPTIONS**

November 30, 2010

Illinois Grants Fund - to account for grants related to flood assistance.

Working Cash Fund - to provide monies which may be transferred for the general corporate purposes with which to meet ordinary and necessary disbursements for salaries and other corporate purposes in anticipation of the collection of any taxes levied. These monies are considered to be a temporary loan which must be repaid when sufficient funds are received. The funding was provided by a specific property tax levy.

Windfarm Application Fee Fund - to account for fees received for the windfarm application.

Circuit Clerk Operation and Administration Fund - to account for fees collected by the Clerk of the Circuit Court from any defendants found guilty in a violation of the Illinois Vehicle Code.

Highway Windfarm Agreements Fund - to account for fees collected by the Highway Department from each windfarm for road maintenance. Fees include a minimum lump-sum payment and monthly maintenance fees until the particular windfarm project is fully constructed.

Coroner's Fees Fund - to account for fees received for autopsies.

Livingston County Enterprise Zone Offset Fund - to account for revenues received from a fee for wind towers being put in service in the county.

Mental Health Fund - to account for operations of the Mental Health Department. The basic purpose of this fund is to establish and execute programs and services in the field of mental health consistent with the regulations of the Department of Human Services. Financing is provided by a specific annual property tax levy.

LIVINGSTON COUNTY, ILLINOIS
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
November 30, 2010

ASSETS	<u>County Highway</u>	<u>County Motor Fuel Tax</u>
Cash on hand and in bank	\$ 184,821	\$ 215,814
Certificates of deposit	275,000	-
Other investments	-	276,843
Receivables:		
Accounts	-	-
Accrued interest	156	-
Property taxes	647,460	-
Due from other funds	-	-
Due from State of Illinois	-	59,881
	<hr/>	<hr/>
TOTAL ASSETS	\$ 1,107,437	\$ 552,538
	<hr/>	<hr/>
LIABILITIES AND FUND BALANCES		
LIABILITIES		
Accounts payable - trade	\$ 44,996	\$ 34,030
Accrued items	25,084	7,936
Deferred revenue	647,460	-
	<hr/>	<hr/>
Total liabilities	717,540	41,966
	<hr/>	<hr/>
FUND BALANCE		
Reserved for working cash	-	-
Designated for capital improvements	-	-
Unreserved - undesignated	389,897	510,572
	<hr/>	<hr/>
Total fund balance	389,897	510,572
	<hr/>	<hr/>
TOTAL LIABILITIES AND FUND BALANCES	\$ 1,107,437	\$ 552,538
	<hr/>	<hr/>

<u>County Aid to Bridges</u>	<u>Matching Tax</u>	<u>Mentally Deficient Persons</u>	<u>Court Systems</u>	<u>Social Security</u>	<u>Law Library</u>
\$ 281,916	\$ 24,108	\$ 426,248	\$ 9,268	\$ 95,668	\$ 4,240
400,000	569,600	-	20,000	300,000	-
-	-	-	-	-	-
-	-	-	-	-	-
312	181	-	9	240	-
323,730	323,730	355,460	-	594,000	-
-	-	-	-	1,500	-
-	-	-	-	-	-
<u>\$ 1,005,958</u>	<u>\$ 917,619</u>	<u>\$ 781,708</u>	<u>\$ 29,277</u>	<u>\$ 991,408</u>	<u>\$ 4,240</u>
\$ 79,819	\$ 86,939	\$ -	\$ -	8,817	\$ -
-	-	-	-	-	-
<u>323,730</u>	<u>323,730</u>	<u>355,460</u>	<u>-</u>	<u>594,000</u>	<u>-</u>
<u>403,549</u>	<u>410,669</u>	<u>355,460</u>	<u>-</u>	<u>602,817</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
<u>602,409</u>	<u>506,950</u>	<u>426,248</u>	<u>29,277</u>	<u>388,591</u>	<u>4,240</u>
<u>602,409</u>	<u>506,950</u>	<u>426,248</u>	<u>29,277</u>	<u>388,591</u>	<u>4,240</u>
<u>\$ 1,005,958</u>	<u>\$ 917,619</u>	<u>\$ 781,708</u>	<u>\$ 29,277</u>	<u>\$ 991,408</u>	<u>\$ 4,240</u>

LIVINGSTON COUNTY, ILLINOIS
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
November 30, 2010

ASSETS	<u>Indemnity</u>	<u>Special Recording Fee</u>
Cash on hand and in bank	\$ 18,710	\$ 7,249
Certificates of deposit	220,000	115,000
Other investments	-	-
Receivables:		
Accounts	-	-
Accrued interest	72	4
Property taxes	-	-
Due from other funds	-	-
Due from State of Illinois	-	-
	<hr/>	<hr/>
TOTAL ASSETS	\$ 238,782	\$ 122,253
	<hr/>	<hr/>
LIABILITIES AND FUND BALANCES		
LIABILITIES		
Accounts payable - trade	\$ -	\$ -
Accrued items	-	-
Deferred revenue	-	-
	<hr/>	<hr/>
Total liabilities	-	-
	<hr/>	<hr/>
FUND BALANCE		
Reserved for working cash	-	-
Designated for capital improvements	-	-
Unreserved - undesignated	238,782	122,253
	<hr/>	<hr/>
Total fund balance	238,782	122,253
	<hr/>	<hr/>
TOTAL LIABILITIES AND FUND BALANCES	\$ 238,782	\$ 122,253
	<hr/>	<hr/>

<u>Sheriff Drug Traffic Prevention</u>	<u>Court Automation</u>	<u>County Treasurer's Automation</u>	<u>Victim Coordinator Services</u>	<u>Veterans' Assistance</u>	<u>Court Security</u>
\$ 9,364	\$ 13,479	\$ 5,973	\$ 192	\$ 19,566	\$ 8,983
-	53,000	25,000	-	60,000	-
-	-	-	47	-	-
-	-	-	-	-	-
-	2	1	-	34	-
-	-	-	-	116,820	-
-	-	-	-	-	-
-	-	-	7,615	-	-
<u>\$ 9,364</u>	<u>\$ 66,481</u>	<u>\$ 30,974</u>	<u>\$ 7,854</u>	<u>\$ 196,420</u>	<u>\$ 8,983</u>
\$ -	\$ -	\$ -	\$ -	\$ 258	\$ -
-	-	-	-	-	-
-	-	-	-	116,820	-
-	-	-	-	117,078	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>9,364</u>	<u>66,481</u>	<u>30,974</u>	<u>7,854</u>	<u>79,342</u>	<u>8,983</u>
<u>9,364</u>	<u>66,481</u>	<u>30,974</u>	<u>7,854</u>	<u>79,342</u>	<u>8,983</u>
<u>\$ 9,364</u>	<u>\$ 66,481</u>	<u>\$ 30,974</u>	<u>\$ 7,854</u>	<u>\$ 196,420</u>	<u>\$ 8,983</u>

LIVINGSTON COUNTY, ILLINOIS
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET

November 30, 2010

ASSETS	Probation Services <u>Fee</u>	Document Storage
Cash on hand and in bank	\$ 13,727	\$ 23,466
Certificates of deposit	135,000	160,000
Other investments	-	-
Receivables:		
Accounts	-	-
Accrued interest	4	815
Property taxes	-	-
Due from other funds	-	-
Due from State of Illinois	-	-
	<hr/>	<hr/>
TOTAL ASSETS	\$ 148,731	\$ 184,281
	<hr/>	<hr/>
LIABILITIES AND FUND BALANCES		
LIABILITIES		
Accounts payable - trade	\$ -	\$ -
Accrued items	-	-
Deferred revenue	-	-
	<hr/>	<hr/>
Total liabilities	-	-
	<hr/>	<hr/>
FUND BALANCE		
Reserved for working cash	-	-
Designated for capital improvements	-	-
Unreserved - undesignated	148,731	184,281
	<hr/>	<hr/>
Total fund balance	148,731	184,281
	<hr/>	<hr/>
TOTAL LIABILITIES AND FUND BALANCES	\$ 148,731	\$ 184,281
	<hr/>	<hr/>

<u>State's Attorney Drug Traffic Prevention</u>	<u>Arrestees Medical Costs</u>	<u>Maintenance and Child Support Collection</u>	<u>Streator Host Agreement</u>	<u>Vital Records</u>	<u>County Extension Education</u>
\$ 11,359	\$ 4,665	\$ 1,670	\$ 199,141	\$ 3,800	\$ 377
-	-	-	1,122,393	-	-
-	-	-	-	-	-
-	-	1,160	14,755	-	-
-	-	-	1,614	-	-
-	-	-	-	-	131,976
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 11,359</u>	<u>\$ 4,665</u>	<u>\$ 2,830</u>	<u>\$ 1,337,903</u>	<u>\$ 3,800</u>	<u>\$ 132,353</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 377
-	-	-	-	-	-
-	-	-	-	-	131,976
-	-	-	-	-	132,353
-	-	-	-	-	-
-	-	-	1,337,903	-	-
<u>11,359</u>	<u>4,665</u>	<u>2,830</u>	<u>-</u>	<u>3,800</u>	<u>-</u>
<u>11,359</u>	<u>4,665</u>	<u>2,830</u>	<u>1,337,903</u>	<u>3,800</u>	<u>-</u>
<u>\$ 11,359</u>	<u>\$ 4,665</u>	<u>\$ 2,830</u>	<u>\$ 1,337,903</u>	<u>\$ 3,800</u>	<u>\$ 132,353</u>

LIVINGSTON COUNTY, ILLINOIS
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET

November 30, 2010

ASSETS	Criminal Justice Grant	GIS Automation
Cash on hand and in bank	\$ 307	\$ 6,310
Certificates of deposit	-	-
Other investments	-	-
Receivables:		
Accounts	-	-
Accrued interest	-	-
Property taxes	-	-
Due from other funds	-	-
Due from State of Illinois	-	-
	<hr/>	<hr/>
TOTAL ASSETS	\$ 307	\$ 6,310
	<hr/>	<hr/>
LIABILITIES AND FUND BALANCES		
LIABILITIES		
Accounts payable - trade	\$ -	\$ -
Accrued items	-	-
Deferred revenue	-	-
	<hr/>	<hr/>
Total liabilities	-	-
	<hr/>	<hr/>
FUND BALANCE		
Reserved for working cash	-	-
Designated for capital improvements	-	-
Unreserved - undesignated	307	6,310
	<hr/>	<hr/>
Total fund balance	307	6,310
	<hr/>	<hr/>
TOTAL LIABILITIES AND FUND BALANCES	\$ 307	\$ 6,310
	<hr/>	<hr/>

<u>Illinois Grants</u>	<u>Working Cash</u>	<u>Windfarm Application Fee</u>	<u>Circuit Clerk Operation and Administration</u>	<u>Highway Windfarm Agreements</u>	<u>Coroner's Fees</u>
\$ 115,188	\$ 4,038	\$ 190,469	\$ 17,947	\$ 78,201	\$ 1,735
-	550,000	-	-	706,189	-
-	-	-	-	-	-
-	-	-	-	-	-
-	10	-	-	2,912	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>115,188</u>	<u>554,048</u>	<u>190,469</u>	<u>17,947</u>	<u>787,302</u>	<u>1,735</u>
\$ 115,188	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
<u>115,188</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	554,048	-	-	-	-
-	-	-	-	-	-
-	-	190,469	17,947	787,302	1,735
<u>-</u>	<u>554,048</u>	<u>190,469</u>	<u>17,947</u>	<u>787,302</u>	<u>1,735</u>
<u>\$ 115,188</u>	<u>\$ 554,048</u>	<u>\$ 190,469</u>	<u>\$ 17,947</u>	<u>\$ 787,302</u>	<u>\$ 1,735</u>

LIVINGSTON COUNTY, ILLINOIS
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET

November 30, 2010

ASSETS	Livingston County Enterprise <u>Zone Offset</u>	Mental Health	<u>Totals</u>
Cash on hand and in bank	\$ 2,773,697	\$ 926,742	\$ 5,698,438
Certificates of deposit	3,024,941	-	7,736,123
Other investments	-	-	276,890
Receivables:			
Accounts	-	-	15,915
Accrued interest	8,990	-	15,356
Property taxes	-	785,486	3,278,662
Due from other funds	-	-	1,500
Due from State of Illinois	-	20,307	87,803
	<u> </u>	<u> </u>	<u> </u>
TOTAL ASSETS	<u>\$ 5,807,628</u>	<u>\$ 1,732,535</u>	<u>\$ 17,110,687</u>
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts payable - trade	\$ -	\$ -	\$ 370,424
Accrued items	-	-	33,020
Deferred revenue	-	785,486	3,278,662
	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u> </u>	<u> </u>	<u> </u>
FUND BALANCE			
Reserved for working cash	-	-	554,048
Designated for capital improvements	-	-	1,337,903
Unreserved - undesignated	5,807,628	947,049	11,536,630
	<u> </u>	<u> </u>	<u> </u>
Total fund balance	<u> </u>	<u> </u>	<u> </u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 5,807,628</u>	<u>\$ 1,732,535</u>	<u>\$ 17,110,687</u>

LIVINGSTON COUNTY, ILLINOIS
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES

Year Ended November 30, 2010

	<u>County Highway</u>	<u>County Motor Fuel Tax</u>
REVENUES		
Property tax	\$ 599,116	\$ -
Operating and capital grants/contributions - federal revenue	-	-
Operating and capital grants/contributions - state grants	-	196,385
Motor fuel tax	-	948,617
Fees, fines, and charges for services	212,118	-
Interest on investments	1,676	872
Other	2,955	-
	<hr/>	<hr/>
Total revenues	815,865	1,145,874
	<hr/>	<hr/>
EXPENDITURES		
Current:		
General and administration	-	-
Public safety	-	-
Judiciary and court related	-	-
Public health and welfare	-	-
Transportation	879,054	859,232
Employee benefits	-	-
Capital outlay	119,865	218,646
	<hr/>	<hr/>
Total expenditures	998,919	1,077,878
	<hr/>	<hr/>
Excess (deficiency) of revenues over expenditures	(183,054)	67,996
	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)		
Transfers in	-	-
Transfers out	-	-
Proceeds from sale of equipment	21,900	-
	<hr/>	<hr/>
Total other financing sources (uses)	21,900	-
	<hr/>	<hr/>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	(161,154)	67,996
	<hr/>	<hr/>
FUND BALANCE, BEGINNING OF YEAR	551,051	442,576
	<hr/>	<hr/>
FUND BALANCE, END OF YEAR	\$ 389,897	\$ 510,572
	<hr/>	<hr/>

<u>County Aid to Bridges</u>	<u>Matching Tax</u>	<u>Mentally Deficient Persons</u>	<u>Court Systems</u>	<u>Social Security</u>	<u>Law Library</u>
\$ 273,351	\$ 299,559	\$ 345,485	\$ -	\$ 491,073	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	48,474	-	16,585
3,332	2,403	2,241	154	2,169	2
-	-	-	-	-	-
<u>276,683</u>	<u>301,962</u>	<u>347,726</u>	<u>48,628</u>	<u>493,242</u>	<u>16,587</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	14,000
-	-	346,968	-	-	-
130,669	93,439	-	-	-	-
-	-	-	-	629,008	-
-	13,277	-	-	-	-
<u>130,669</u>	<u>106,716</u>	<u>346,968</u>	<u>-</u>	<u>629,008</u>	<u>14,000</u>
-	-	-	-	-	-
<u>146,014</u>	<u>195,246</u>	<u>758</u>	<u>48,628</u>	<u>(135,766)</u>	<u>2,587</u>
-	-	-	-	45,494	-
-	-	-	(75,000)	(30,118)	(1,757)
-	-	-	-	-	-
-	-	-	<u>(75,000)</u>	<u>15,376</u>	<u>(1,757)</u>
-	-	-	-	-	-
146,014	195,246	758	(26,372)	(120,390)	830
<u>456,395</u>	<u>311,704</u>	<u>425,490</u>	<u>55,649</u>	<u>508,981</u>	<u>3,410</u>
\$ <u>602,409</u>	\$ <u>506,950</u>	\$ <u>426,248</u>	\$ <u>29,277</u>	\$ <u>388,591</u>	\$ <u>4,240</u>

LIVINGSTON COUNTY, ILLINOIS

NONMAJOR SPECIAL REVENUE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES

Year Ended November 30, 2010

	<u>Indemnity</u>	<u>Special Recording Fee</u>
REVENUES		
Property tax	\$ -	\$ -
Operating and capital grants/contributions - federal revenue	-	-
Operating and capital grants/contributions - state grants	-	-
Motor fuel tax	-	-
Fees, fines, and charges for services	11,610	39,457
Interest on investments	968	401
Other	-	-
	<hr/>	<hr/>
Total revenues	12,578	39,858
	<hr/>	<hr/>
EXPENDITURES		
Current:		
General and administration	-	6,209
Public safety	-	-
Judiciary and court related	-	-
Public health and welfare	-	-
Transportation	-	-
Employee benefits	-	-
Capital outlay	-	6,288
	<hr/>	<hr/>
Total expenditures	-	12,497
	<hr/>	<hr/>
Excess (deficiency) of revenues over expenditures	12,578	27,361
	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)		
Transfers in	-	-
Transfers out	-	(15,000)
Proceeds from sale of equipment	-	-
	<hr/>	<hr/>
Total other financing sources (uses)	-	(15,000)
	<hr/>	<hr/>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	12,578	12,361
	<hr/>	<hr/>
FUND BALANCE, BEGINNING OF YEAR	226,204	109,892
	<hr/>	<hr/>
FUND BALANCE, END OF YEAR	\$ 238,782	\$ 122,253
	<hr/>	<hr/>

<u>Sheriff Drug Traffic Prevention</u>	<u>Court Automation</u>	<u>County Treasurer's Automation</u>	<u>Victim Coordinator Services</u>	<u>Veterans' Assistance</u>	<u>Court Security</u>
\$ -	\$ -	\$ -	\$ -	\$ 45,688	\$ -
-	-	-	-	-	-
-	-	-	17,177	-	-
-	-	-	-	-	-
7,231	49,853	10,637	-	-	86,312
31	167	88	3	367	82
-	-	-	-	1,885	-
<u>7,262</u>	<u>50,020</u>	<u>10,725</u>	<u>17,180</u>	<u>47,940</u>	<u>86,394</u>
-	-	4,887	-	-	-
7,212	-	-	-	-	-
-	37,260	-	-	-	-
-	-	-	-	115,905	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>7,212</u>	<u>37,260</u>	<u>4,887</u>	<u>-</u>	<u>115,905</u>	<u>-</u>
<u>50</u>	<u>12,760</u>	<u>5,838</u>	<u>17,180</u>	<u>(67,965)</u>	<u>86,394</u>
-	-	-	-	-	-
-	-	(5,000)	(9,500)	-	(85,000)
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>(5,000)</u>	<u>(9,500)</u>	<u>-</u>	<u>(85,000)</u>
50	12,760	838	7,680	(67,965)	1,394
<u>9,314</u>	<u>53,721</u>	<u>30,136</u>	<u>174</u>	<u>147,307</u>	<u>7,589</u>
<u>\$ 9,364</u>	<u>\$ 66,481</u>	<u>\$ 30,974</u>	<u>\$ 7,854</u>	<u>\$ 79,342</u>	<u>\$ 8,983</u>

LIVINGSTON COUNTY, ILLINOIS
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES

Year Ended November 30, 2010

	Probation Services Fee	Document Storage
REVENUES		
Property tax	\$ -	\$ -
Operating and capital grants/contributions - federal revenue	-	-
Operating and capital grants/contributions - state grants	-	-
Motor fuel tax	-	-
Fees, fines, and charges for services	78,829	28,875
Interest on investments	391	6,768
Other	-	-
	<hr/>	<hr/>
Total revenues	79,220	35,643
	<hr/>	<hr/>
EXPENDITURES		
Current:		
General and administration	-	-
Public safety	-	-
Judiciary and court related	-	20,157
Public health and welfare	-	-
Transportation	-	-
Employee benefits	-	-
Capital outlay	-	-
	<hr/>	<hr/>
Total expenditures	-	20,157
	<hr/>	<hr/>
Excess (deficiency) of revenues over expenditures	79,220	15,486
	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)		
Transfers in	-	-
Transfers out	(47,725)	(34,000)
Proceeds from sale of equipment	-	-
	<hr/>	<hr/>
Total other financing sources (uses)	(47,725)	(34,000)
	<hr/>	<hr/>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	31,495	(18,514)
	<hr/>	<hr/>
FUND BALANCE, BEGINNING OF YEAR	117,236	202,795
	<hr/>	<hr/>
FUND BALANCE, END OF YEAR	\$ 148,731	\$ 184,281
	<hr/>	<hr/>

<u>State's Attorney Drug Traffic Prevention</u>	<u>Arrestees Medical Costs</u>	<u>Maintenance and Child Support Collection</u>	<u>Streator Host Agreement</u>	<u>Vital Records</u>	<u>County Extension Education</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 134,856
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
3,087	610	12,752	176,605	4,872	-
9	13	31	18,085	4	70
-	-	-	-	-	-
<u>3,096</u>	<u>623</u>	<u>12,783</u>	<u>194,690</u>	<u>4,876</u>	<u>134,926</u>
-	-	-	-	2,193	134,926
478	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>478</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,193</u>	<u>134,926</u>
<u>2,618</u>	<u>623</u>	<u>12,783</u>	<u>194,690</u>	<u>2,683</u>	<u>-</u>
-	-	-	-	-	-
-	-	(27,332)	(64,723)	(3,000)	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>(27,332)</u>	<u>(64,723)</u>	<u>(3,000)</u>	<u>-</u>
2,618	623	(14,549)	129,967	(317)	-
<u>8,741</u>	<u>4,042</u>	<u>17,379</u>	<u>1,207,936</u>	<u>4,117</u>	<u>-</u>
<u>\$ 11,359</u>	<u>\$ 4,665</u>	<u>\$ 2,830</u>	<u>\$ 1,337,903</u>	<u>\$ 3,800</u>	<u>\$ -</u>

LIVINGSTON COUNTY, ILLINOIS

NONMAJOR SPECIAL REVENUE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES

Year Ended November 30, 2010

	Criminal Justice Grant	GIS Automation
REVENUES		
Property tax	\$ -	\$ -
Operating and capital grants/contributions - federal revenue	-	-
Operating and capital grants/contributions - state grants	-	-
Motor fuel tax	-	-
Fees, fines, and charges for services	-	57,392
Interest on investments	-	16
Other	-	-
	<hr/>	<hr/>
Total revenues	-	57,408
	<hr/>	<hr/>
EXPENDITURES		
Current:		
General and administration	-	-
Public safety	-	-
Judiciary and court related	-	-
Public health and welfare	-	-
Transportation	-	-
Employee benefits	-	-
Capital outlay	-	-
	<hr/>	<hr/>
Total expenditures	-	-
	<hr/>	<hr/>
Excess (deficiency) of revenues over expenditures	-	57,408
	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)		
Transfers in	-	-
Transfers out	-	(60,000)
Proceeds from sale of equipment	-	-
	<hr/>	<hr/>
Total other financing sources (uses)	-	(60,000)
	<hr/>	<hr/>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	-	(2,592)
FUND BALANCE, BEGINNING OF YEAR	<hr/>	<hr/>
	307	8,902
FUND BALANCE, END OF YEAR	<hr/>	<hr/>
	\$ 307	\$ 6,310

<u>Illinois Grants</u>	<u>Working Cash</u>	<u>Windfarm Application Fee</u>	<u>Circuit Clerk Operation and Administration</u>	<u>Highway Windfarm Agreements</u>	<u>Coroner's Fees</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
125,470	-	-	-	-	-
-	-	-	-	-	-
-	-	293,910	8,440	96,000	1,735
(40)	2,215	167	60	1,483	-
-	-	-	-	-	-
<u>125,430</u>	<u>2,215</u>	<u>294,077</u>	<u>8,500</u>	<u>97,483</u>	<u>1,735</u>
-	-	157,310	-	-	-
-	-	-	-	-	-
-	-	-	3,506	-	-
261,700	-	-	-	-	-
-	-	-	-	50,000	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>261,700</u>	<u>-</u>	<u>157,310</u>	<u>3,506</u>	<u>50,000</u>	<u>-</u>
<u>(136,270)</u>	<u>2,215</u>	<u>136,767</u>	<u>4,994</u>	<u>47,483</u>	<u>1,735</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
(136,270)	2,215	136,767	4,994	47,483	1,735
<u>136,270</u>	<u>551,833</u>	<u>53,702</u>	<u>12,953</u>	<u>739,819</u>	<u>-</u>
<u>\$ -</u>	<u>\$ 554,048</u>	<u>\$ 190,469</u>	<u>\$ 17,947</u>	<u>\$ 787,302</u>	<u>\$ 1,735</u>

LIVINGSTON COUNTY, ILLINOIS

NONMAJOR SPECIAL REVENUE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES

Year Ended November 30, 2010

	Livingston County Enterprise Zone Offset	Mental Health	Totals
REVENUES			
Property tax	\$ -	\$ 763,449	\$ 2,952,577
Operating and capital grants/contributions - federal revenue	-	-	125,470
Operating and capital grants/contributions - state grants	-	168,359	381,921
Motor fuel tax	-	-	948,617
Fees, fines, and charges for services	770,447	117,507	2,133,338
Interest on investments	63,267	4,837	112,332
Other	-	5,252	10,092
	<hr/>	<hr/>	<hr/>
Total revenues	833,714	1,059,404	6,664,347
EXPENDITURES			
Current:			
General and administration	159,419	-	464,944
Public safety	-	-	7,690
Judiciary and court related	-	-	74,923
Public health and welfare	-	959,345	1,683,918
Transportation	-	-	2,012,394
Employee benefits	-	-	629,008
Capital outlay	-	-	358,076
	<hr/>	<hr/>	<hr/>
Total expenditures	159,419	959,345	5,230,953
Excess (deficiency) of revenues over expenditures			
	<hr/>	<hr/>	<hr/>
	674,295	100,059	1,433,394
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	45,494
Transfers out	-	-	(458,155)
Proceeds from sale of equipment	-	-	21,900
	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	-	-	(390,761)
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses			
	<hr/>	<hr/>	<hr/>
	674,295	100,059	1,042,633
FUND BALANCE, BEGINNING OF YEAR	<hr/>	<hr/>	<hr/>
	5,133,333	846,990	12,385,948
FUND BALANCE, END OF YEAR	<hr/>	<hr/>	<hr/>
	\$ 5,807,628	\$ 947,049	\$ 13,428,581

LIVINGSTON COUNTY, ILLINOIS

COUNTY HIGHWAY FUND

SCHEDULE OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2010
With Comparative Figures for the Year Ended November 30, 2009

	2010			2009 Actual
	Original Budget	Amended Budget	Actual	
REVENUE				
Property tax	\$ 593,700	\$ 593,700	\$ 599,116	\$ 570,016
Township M.F.T. engineering	122,000	122,000	92,065	114,637
Township C.A.B. engineering	12,000	12,000	4,125	11,001
Windfarm Engineering Fee	-	-	50,000	-
Charges for services	-	-	1,500	1,613
Equipment rental	150,000	150,000	35,652	150,000
Interest on investments	6,100	6,100	1,676	2,248
Material sales to municipalities	15,000	15,000	28,776	-
Miscellaneous	5,000	5,000	2,955	22,088
Total revenue	<u>903,800</u>	<u>903,800</u>	<u>815,865</u>	<u>871,603</u>
EXPENDITURES				
Salaries:				
Engineers and technicians	252,000	252,000	242,701	224,885
Secretary and bookkeeping	80,000	80,000	92,285	75,635
Day labor employees	202,000	202,000	230,722	196,084
Car and truck mileage of highway employees	1,500	1,500	444	449
Operating costs for office and garage	24,000	24,000	21,429	19,764
Copying machine	2,000	2,000	854	2,163
Advertising	1,500	1,500	840	1,170
Employee health insurance premiums	80,000	80,000	81,417	80,092
Gas, oil, and grease for graders and trucks	80,000	80,000	72,478	55,341
Repair of machinery	65,000	65,000	56,135	59,769
Materials and supplies for road repairs	15,000	15,000	4,755	5,072
Repair of bridges and culverts	15,000	15,000	11,236	3,585
Miscellaneous	12,000	12,000	11,073	5,151
Purchase of machinery and equipment	-	-	4,777	9,551
Highway department buildings and grounds	5,000	5,000	3,247	12,262
Computer hardware and software	14,000	14,000	10,122	6,195
Contractual services	50,000	50,000	34,539	26,688
Capital outlay	125,000	125,000	119,865	259,070
Total expenditures	<u>1,024,000</u>	<u>1,024,000</u>	<u>998,919</u>	<u>1,042,926</u>
Deficiency of revenue over expenditures	(120,200)	(120,200)	(183,054)	(171,323)
OTHER FINANCING SOURCES				
Sale of used equipment	<u>5,000</u>	<u>5,000</u>	<u>21,900</u>	<u>47,850</u>
Deficiency of revenue and other financing sources over expenditures	<u>\$ (115,200)</u>	<u>\$ (115,200)</u>	(161,154)	(123,473)
FUND BALANCE				
Beginning of year			<u>551,051</u>	<u>674,524</u>
End of year			<u>\$ 389,897</u>	<u>\$ 551,051</u>

LIVINGSTON COUNTY, ILLINOIS

COUNTY MOTOR FUEL TAX FUND

SCHEDULE OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCE

Year Ended November 30, 2010
With Comparative Figures for the Year Ended November 30, 2009

	<u>2010</u>	<u>2009</u>
REVENUE		
State Grant	\$ 196,385	\$ -
Motor fuel tax	948,617	832,507
Interest on investments	<u>872</u>	<u>1,998</u>
Total revenue	<u>1,145,874</u>	<u>834,505</u>
EXPENDITURES		
Contract construction	225,392	248,298
Day labor construction	168,479	183,405
Maintenance	357,000	361,160
Administration and engineering	108,361	103,071
Capital outlay	<u>218,646</u>	<u>102,727</u>
Total expenditures	<u>1,077,878</u>	<u>998,661</u>
Excess (deficiency) of revenue over expenditures	67,996	(164,156)
FUND BALANCE		
Beginning of year	<u>442,576</u>	<u>606,732</u>
End of year	<u>\$ 510,572</u>	<u>\$ 442,576</u>

LIVINGSTON COUNTY, ILLINOIS

COUNTY AID TO BRIDGES FUND

SCHEDULE OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2010
With Comparative Figures for the Year Ended November 30, 2009

	<u>2010</u>			<u>2009</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Amended</u> <u>Budget</u>	<u>Actual</u>	
REVENUE				
Property taxes	\$ 270,945	\$ 270,945	\$ 273,351	\$ 284,755
Reimbursement from other agencies	-	-	-	3,750
Interest on investments	6,500	6,500	3,332	3,681
Miscellaneous revenue	-	-	-	4,814
	<u>277,445</u>	<u>277,445</u>	<u>276,683</u>	<u>297,000</u>
EXPENDITURES				
Aid to townships in building bridges on township roads	<u>630,000</u>	<u>630,000</u>	<u>130,669</u>	<u>150,183</u>
Excess (deficiency) of revenue over expenditures	<u>\$ (352,555)</u>	<u>\$ (352,555)</u>	146,014	146,817
FUND BALANCE				
Beginning of year			<u>456,395</u>	<u>309,578</u>
End of year			<u>\$ 602,409</u>	<u>\$ 456,395</u>

LIVINGSTON COUNTY, ILLINOIS

MATCHING TAX FUND

SCHEDULE OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2010
With Comparative Figures for the Year Ended November 30, 2009

	<u>2010</u>			<u>2009</u>
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE				
Property taxes	\$ 296,900	\$ 296,900	\$ 299,559	\$ 284,753
Interest on investments	<u>6,500</u>	<u>6,500</u>	<u>2,403</u>	<u>1,694</u>
Total revenue	<u>303,400</u>	<u>303,400</u>	<u>301,962</u>	<u>286,447</u>
EXPENDITURES				
For matching federal allotments on F.A.S. projects	410,000	410,000	93,439	100,450
Capital outlay	<u>-</u>	<u>-</u>	<u>13,277</u>	<u>-</u>
Total expenditures	<u>410,000</u>	<u>410,000</u>	<u>106,716</u>	<u>100,450</u>
Excess (deficiency) of revenue over expenditures	<u>\$ (106,600)</u>	<u>\$ (106,600)</u>	195,246	185,997
FUND BALANCE				
Beginning of year			<u>311,704</u>	<u>125,707</u>
End of year			<u>\$ 506,950</u>	<u>\$ 311,704</u>

LIVINGSTON COUNTY, ILLINOIS

MENTALLY DEFICIENT PERSONS FUND

SCHEDULE OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2010
With Comparative Figures for the Year Ended November 30, 2009

	2010			2009 Actual
	Original Budget	Amended Budget	Actual	
REVENUE				
Property taxes	\$ 341,917	\$ 341,917	\$ 345,485	\$ 335,861
Interest on investments	2,000	2,000	2,241	1,891
Total revenue	<u>343,917</u>	<u>343,917</u>	<u>347,726</u>	<u>337,752</u>
EXPENDITURES				
Staff salary and benefits	52,000	52,000	51,600	39,000
Board member expenses	1,000	1,000	1,000	1,000
Purchase of services:				
Futures Unlimited, Inc.	247,723	247,723	247,723	242,866
Hospital Birth to Three Services	27,408	27,408	17,127	25,643
Service development	17,086	17,086	10,619	200
Martin Luther Home	-	-	2,700	-
Leases/rent	1,500	1,500	1,500	1,500
Travel and meals	3,500	3,500	3,600	3,500
Contractual	2,000	2,000	2,000	1,000
Professional dues/expenses	4,000	4,000	5,599	5,000
Audit	2,000	2,000	1,500	-
Commodities	2,000	2,000	2,000	1,135
Total expenditures	<u>360,217</u>	<u>360,217</u>	<u>346,968</u>	<u>320,844</u>
Excess (deficiency) of revenue over expenditures	<u>\$ (16,300)</u>	<u>\$ (16,300)</u>	758	16,908
FUND BALANCE				
Beginning of year			<u>425,490</u>	<u>408,582</u>
End of year			<u>\$ 426,248</u>	<u>\$ 425,490</u>

LIVINGSTON COUNTY, ILLINOIS

COURT SYSTEMS FUND

SCHEDULE OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2010
With Comparative Figures for the Year Ended November 30, 2009

	2010			2009 Actual
	Original Budget	Amended Budget	Actual	
REVENUE				
Charges for services	\$ 62,000	\$ 62,000	\$ 48,474	\$ 52,948
Interest on investments	500	500	154	380
Total revenue	62,500	62,500	48,628	53,328
EXPENDITURES				
Court system costs	-	-	-	-
Excess of revenue over expenditures	62,500	62,500	48,628	53,328
OTHER FINANCING USES				
Operating transfers out	(75,000)	(75,000)	(75,000)	(75,000)
Deficiency of revenue over expenditures and other financing uses	<u>\$ (12,500)</u>	<u>\$ (12,500)</u>	(26,372)	(21,672)
FUND BALANCE				
Beginning of year			55,649	77,321
End of year			<u>\$ 29,277</u>	<u>\$ 55,649</u>

LIVINGSTON COUNTY, ILLINOIS

SOCIAL SECURITY FUND

SCHEDULE OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2010
With Comparative Figures for the Year Ended November 30, 2009

	<u>2010</u>			<u>2009</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Amended</u> <u>Budget</u>	<u>Actual</u>	
REVENUE				
General property taxes	\$ 486,292	\$ 486,292	\$ 491,073	\$ 477,980
Interest on investments	<u>5,000</u>	<u>5,000</u>	<u>2,169</u>	<u>4,361</u>
Total revenue	491,292	491,292	493,242	482,341
EXPENDITURES				
County payment to social security	<u>652,070</u>	<u>652,070</u>	<u>629,008</u>	<u>549,869</u>
Deficiency of revenue over expenditures	<u>(160,778)</u>	<u>(160,778)</u>	<u>(135,766)</u>	<u>(67,528)</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers in	20,000	20,000	45,494	20,000
Operating transfers out	<u>-</u>	<u>-</u>	<u>(30,118)</u>	<u>(119,818)</u>
Total other financing sources (uses)	<u>20,000</u>	<u>20,000</u>	<u>15,376</u>	<u>(99,818)</u>
Deficiency of revenue and other financing sources over expenditures and other financing uses	<u>\$ (140,778)</u>	<u>\$ (140,778)</u>	(120,390)	(167,346)
FUND BALANCE				
Beginning of year			<u>508,981</u>	<u>676,327</u>
End of year			<u>\$ 388,591</u>	<u>\$ 508,981</u>

LIVINGSTON COUNTY, ILLINOIS

LAW LIBRARY FUND

SCHEDULE OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2010
With Comparative Figures for the Year Ended November 30, 2009

	2010			2009 Actual
	Original Budget	Amended Budget	Actual	
REVENUE				
Law library fees	\$ 16,600	\$ 16,600	\$ 16,585	\$ 17,372
Interest on investments	<u>12</u>	<u>12</u>	<u>2</u>	<u>9</u>
Total revenue	16,612	16,612	16,587	17,381
EXPENDITURES				
Books	<u>14,500</u>	<u>14,500</u>	<u>14,000</u>	<u>20,613</u>
Excess (deficiency) of revenue over expenditures	2,112	2,112	2,587	(3,232)
OTHER FINANCING USES				
Operating transfers out	<u>(2,000)</u>	<u>(2,000)</u>	<u>(1,757)</u>	<u>(1,562)</u>
Excess (deficiency) of revenue over expenditures and other financing uses	<u>\$ 112</u>	<u>\$ 112</u>	830	(4,794)
FUND BALANCE				
Beginning of year			<u>3,410</u>	<u>8,204</u>
End of year			<u>\$ 4,240</u>	<u>\$ 3,410</u>

LIVINGSTON COUNTY, ILLINOIS

INDEMNITY FUND

SCHEDULE OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCE

Year Ended November 30, 2010
With Comparative Figures for the Year Ended November 30, 2009

	<u>2010</u>	<u>2009</u>
REVENUE		
Fees	\$ 11,610	\$ 11,280
Interest on investments	<u>968</u>	<u>1,508</u>
Total revenue	12,578	12,788
 EXPENDITURES		
Indemnity payments	<u>-</u>	<u>-</u>
Excess of revenue over expenditures	12,578	12,788
 FUND BALANCE		
Beginning of year	<u>226,204</u>	<u>213,416</u>
End of year	<u>\$ 238,782</u>	<u>\$ 226,204</u>

LIVINGSTON COUNTY, ILLINOIS

SPECIAL RECORDING FEE FUND

SCHEDULE OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2010
With Comparative Figures for the Year Ended November 30, 2009

	<u>2010</u>			<u>2009</u>
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE				
Fees	\$ 41,000	\$ 41,000	\$ 39,457	\$ 41,484
Interest on investments	<u>800</u>	<u>800</u>	<u>401</u>	<u>514</u>
Total revenue	<u>41,800</u>	<u>41,800</u>	<u>39,858</u>	<u>41,998</u>
EXPENDITURES				
Recorder's automation expense	25,000	25,000	6,209	8,043
Capital outlay	<u>-</u>	<u>-</u>	<u>6,288</u>	<u>-</u>
Total expenditures	<u>25,000</u>	<u>25,000</u>	<u>12,497</u>	<u>8,043</u>
Excess of revenue over expenditures	16,800	16,800	27,361	33,955
OTHER FINANCING USES				
Operating transfers out	<u>(15,000)</u>	<u>(15,000)</u>	<u>(15,000)</u>	<u>(15,000)</u>
Excess of revenue over expenditures and other financing uses	<u>\$ 1,800</u>	<u>\$ 1,800</u>	12,361	18,955
FUND BALANCE				
Beginning of year			<u>109,892</u>	<u>90,937</u>
End of year			<u>\$ 122,253</u>	<u>\$ 109,892</u>

LIVINGSTON COUNTY, ILLINOIS
SHERIFF DRUG TRAFFIC PREVENTION FUND
SCHEDULE OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCE

Year Ended November 30, 2010
With Comparative Figures for the Year Ended November 30, 2009

	<u>2010</u>	<u>2009</u>
REVENUE		
Forfeited funds	\$ 7,231	\$ 3,863
Interest on investments	<u>31</u>	<u>95</u>
Total revenue	7,262	3,958
 EXPENDITURES		
Drug traffic prevention	<u>7,212</u>	<u>7,656</u>
Excess (deficiency) of revenue over expenditures	50	(3,698)
 FUND BALANCE		
Beginning of year	<u>9,314</u>	<u>13,012</u>
End of year	<u>\$ 9,364</u>	<u>\$ 9,314</u>

LIVINGSTON COUNTY, ILLINOIS

COURT AUTOMATION FUND

SCHEDULE OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2010
With Comparative Figures for the Year Ended November 30, 2009

	<u>Original Budget</u>	<u>2010 Amended Budget</u>	<u>Actual</u>	<u>2009 Actual</u>
REVENUE				
Court automation fees	\$ 52,000	\$ 52,000	\$ 49,853	\$ 52,131
Interest on investments	<u>575</u>	<u>575</u>	<u>167</u>	<u>368</u>
Total revenue	<u>52,575</u>	<u>52,575</u>	<u>50,020</u>	<u>52,499</u>
EXPENDITURES				
Automation	52,000	52,000	37,260	42,950
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,010</u>
Total expenditures	<u>52,000</u>	<u>52,000</u>	<u>37,260</u>	<u>60,960</u>
Excess (deficiency) of revenue over expenditures	575	575	12,760	(8,461)
OTHER FINANCING USES				
Operating transfers out	<u>(20,000)</u>	<u>(20,000)</u>	<u>-</u>	<u>(16,500)</u>
Excess (deficiency) of revenues over expenditures and other financing uses	<u>\$ (19,425)</u>	<u>\$ (19,425)</u>	12,760	(24,961)
FUND BALANCE				
Beginning of year			<u>53,721</u>	<u>78,682</u>
End of year			<u>\$ 66,481</u>	<u>\$ 53,721</u>

LIVINGSTON COUNTY, ILLINOIS
COUNTY TREASURER'S AUTOMATION FUND
SCHEDULE OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2010
With Comparative Figures for the Year Ended November 30, 2009

	<u>2010</u>			<u>2009</u>
	<u>Original</u>	<u>Amended</u>	<u>Actual</u>	<u>Actual</u>
	<u>Budget</u>	<u>Budget</u>		
REVENUE				
Fees	\$ 10,000	\$ 10,000	\$ 10,637	\$ 11,126
Interest on investments	<u>100</u>	<u>100</u>	<u>88</u>	<u>111</u>
Total revenue	10,100	10,100	10,725	11,237
 EXPENDITURES				
Treasurer's automation expenditures	<u>9,000</u>	<u>9,000</u>	<u>4,887</u>	<u>1,767</u>
Excess of revenue over expenditures	1,100	1,100	5,838	9,470
 OTHER FINANCING USES				
Operating transfers out	<u>(5,000)</u>	<u>(5,000)</u>	<u>(5,000)</u>	<u>(5,000)</u>
Excess (deficiency) of revenue over expenditures and other financing uses	<u>\$ (3,900)</u>	<u>\$ (3,900)</u>	838	4,470
 FUND BALANCE				
Beginning of year			<u>30,136</u>	<u>25,666</u>
End of year			<u>\$ 30,974</u>	<u>\$ 30,136</u>

LIVINGSTON COUNTY, ILLINOIS

VICTIM COORDINATOR SERVICES FUND

SCHEDULE OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2010
With Comparative Figures for the Year Ended November 30, 2009

	<u>2010</u>			<u>2009</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Amended</u> <u>Budget</u>	<u>Actual</u>	
REVENUE				
State grant	\$ 19,106	\$ 19,106	\$ 17,177	\$ 19,125
Interest on investments	<u>12</u>	<u>12</u>	<u>3</u>	<u>13</u>
Total revenue	19,118	19,118	17,180	19,138
OTHER FINANCING USES				
Operating transfers out	<u>(19,106)</u>	<u>(19,106)</u>	<u>(9,500)</u>	<u>(19,106)</u>
Excess of revenue over other financing uses	<u>\$ 12</u>	<u>\$ 12</u>	7,680	32
FUND BALANCE				
Beginning of year			<u>174</u>	<u>142</u>
End of year			<u>\$ 7,854</u>	<u>\$ 174</u>

LIVINGSTON COUNTY, ILLINOIS

VETERANS ASSISTANCE FUND

SCHEDULE OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2010

With Comparative Figures for the Year Ended November 30, 2009

	2010			2009
	Original Budget	Amended Budget	Actual	Actual
REVENUE				
Property taxes	\$ 45,306	\$ 45,306	\$ 45,688	\$ 44,617
Interest on investments	1,250	1,250	367	912
Donations and other	2,500	2,500	1,885	3,448
Total revenue	<u>49,056</u>	<u>49,056</u>	<u>47,940</u>	<u>48,977</u>
EXPENDITURES				
Superintendent	22,660	22,660	22,967	22,076
Temporary office help	14,226	14,226	13,870	13,745
Transportation of veterans F.I.C.A.	18,864	18,864	23,633	22,067
Unemployment	5,000	5,000	4,771	4,428
IMRF	400	400	318	311
Education and conventions	10,457	10,457	8,909	598
Superintendent's mileage	3,000	3,000	1,650	1,439
Liability insurance	1,500	1,500	40	44
Office supplies	3,200	3,200	-	-
Postage	2,500	2,500	2,087	2,102
Telephone	500	500	150	268
Mileage	3,000	3,000	1,941	62
Van expenses	7,000	7,000	6,444	7,583
Office rent	7,000	7,000	11,046	17,139
Veterans emergency assistance	6,600	6,600	4,800	4,800
Groceries and medicine	1,500	1,500	-	-
Rent for veterans	5,000	5,000	1,060	1,882
Utilities for veterans	13,000	13,000	9,731	9,977
Miscellaneous	4,000	4,000	2,486	2,031
Contingency	1,000	1,000	2	-
Total expenditures	<u>132,407</u>	<u>132,407</u>	<u>115,905</u>	<u>110,552</u>
Deficiency of revenue over expenditures	<u>\$ (83,351)</u>	<u>\$ (83,351)</u>	(67,965)	(61,575)
FUND BALANCE				
Beginning of year			<u>147,307</u>	<u>208,882</u>
End of year			<u>\$ 79,342</u>	<u>\$ 147,307</u>

LIVINGSTON COUNTY, ILLINOIS

COURT SECURITY FUND

SCHEDULE OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2010
With Comparative Figures for the Year Ended November 30, 2009

	<u>2010</u>			<u>2009</u>
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE				
Charges for services	\$ 88,500	\$ 88,500	\$ 86,312	\$ 87,291
Interest on investments	<u>200</u>	<u>200</u>	<u>82</u>	<u>214</u>
Total revenue	88,700	88,700	86,394	87,505
OTHER FINANCING USES				
Operating transfers out	<u>(146,886)</u>	<u>(146,886)</u>	<u>(85,000)</u>	<u>(88,000)</u>
Excess (deficiency) of revenue over other financing uses	<u>\$ (58,186)</u>	<u>\$ (58,186)</u>	1,394	(495)
FUND BALANCE				
Beginning of year			<u>7,589</u>	<u>8,084</u>
End of year			<u>\$ 8,983</u>	<u>\$ 7,589</u>

LIVINGSTON COUNTY, ILLINOIS

PROBATION SERVICES FEE FUND

SCHEDULE OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2010
With Comparative Figures for the Year Ended November 30, 2009

	<u>2010</u>			<u>2009</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Amended</u> <u>Budget</u>	<u>Actual</u>	
REVENUE				
Probation fees	\$ 80,000	\$ 80,000	\$ 78,829	\$ 76,551
Interest on investments	500	500	391	512
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenue	80,500	80,500	79,220	77,063
 OTHER FINANCING USES				
Operating transfers out	<u>(92,144)</u>	<u>(92,144)</u>	<u>(47,725)</u>	<u>(79,205)</u>
Excess (deficiency) of revenue over other financing uses	<u>\$ (11,644)</u>	<u>\$ (11,644)</u>	31,495	(2,142)
 FUND BALANCE				
Beginning of year			<u>117,236</u>	<u>119,378</u>
End of year			<u>\$ 148,731</u>	<u>\$ 117,236</u>

LIVINGSTON COUNTY, ILLINOIS

DOCUMENT STORAGE FUND

SCHEDULE OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2010
With Comparative Figures for the Year Ended November 30, 2009

	<u>2010</u>			<u>2009</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Amended</u> <u>Budget</u>	<u>Actual</u>	
REVENUE				
Document storage fees	\$ 30,000	\$ 30,000	\$ 28,875	\$ 29,878
Interest on investments	<u>5,850</u>	<u>5,850</u>	<u>6,768</u>	<u>7,405</u>
Total revenue	35,850	35,850	35,643	37,283
EXPENDITURES				
Document storage expenditures	<u>15,500</u>	<u>15,500</u>	<u>20,157</u>	<u>18,252</u>
Excess of revenue over expenditures	20,350	20,350	15,486	19,031
OTHER FINANCING USES				
Operating transfers out	<u>(24,000)</u>	<u>(24,000)</u>	<u>(34,000)</u>	<u>(20,000)</u>
Deficiency of revenue over expenditures and other financing uses	<u>\$ (3,650)</u>	<u>\$ (3,650)</u>	(18,514)	(969)
FUND BALANCE				
Beginning of year			<u>202,795</u>	<u>203,764</u>
End of year			<u>\$ 184,281</u>	<u>\$ 202,795</u>

LIVINGSTON COUNTY, ILLINOIS
STATE'S ATTORNEY DRUG TRAFFIC PREVENTION FUND
SCHEDULE OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCE

Year Ended November 30, 2010
With Comparative Figures for the Year Ended November 30, 2009

	<u>2010</u>	<u>2009</u>
REVENUE		
Forfeited funds	\$ 3,087	\$ 1,330
Interest on investments	<u>9</u>	<u>14</u>
Total revenue	3,096	1,344
 EXPENDITURES		
Drug traffic prevention expenditures	<u>478</u>	<u>173</u>
Excess of revenue over expenditures	2,618	1,171
 FUND BALANCE		
Beginning of year	<u>8,741</u>	<u>7,570</u>
End of year	<u>\$ 11,359</u>	<u>\$ 8,741</u>

LIVINGSTON COUNTY, ILLINOIS

ARRESTEES MEDICAL COSTS FUND

SCHEDULE OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCE

Year Ended November 30, 2010
With Comparative Figures for the Year Ended November 30, 2009

	<u>2010</u>	<u>2009</u>
REVENUE		
Arrestees fee	\$ 610	\$ 605
Interest on investments	<u>13</u>	<u>11</u>
Total revenue	623	616
 FUND BALANCE		
Beginning of year	<u>4,042</u>	<u>3,426</u>
End of year	<u>\$ 4,665</u>	<u>\$ 4,042</u>

LIVINGSTON COUNTY, ILLINOIS

MAINTENANCE AND CHILD SUPPORT COLLECTION FUND

SCHEDULE OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2010
With Comparative Figures for the Year Ended November 30, 2009

	<u>2010</u>			<u>2009</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Amended</u> <u>Budget</u>	<u>Actual</u>	
REVENUE				
Maintenance and child support fees	\$ -	\$ -	\$ 12,752	\$ 12,580
Interest on investments	-	-	31	28
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenue	-	-	12,783	12,608
 OTHER FINANCING USES				
Operating transfers out	<u>(17,000)</u>	<u>(17,000)</u>	<u>(27,332)</u>	<u>(22)</u>
Excess (deficiency) of revenue over other financing uses	<u>\$ (17,000)</u>	<u>\$ (17,000)</u>	(14,549)	12,586
 FUND BALANCE				
Beginning of year			<u>17,379</u>	<u>4,793</u>
End of year			<u>\$ 2,830</u>	<u>\$ 17,379</u>

LIVINGSTON COUNTY, ILLINOIS

STREATOR HOST AGREEMENT FUND

SCHEDULE OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2010
With Comparative Figures for the Year Ended November 30, 2009

	2010			2009 Actual
	Original Budget	Amended Budget	Actual	
REVENUE				
Fees for service	\$ 170,000	\$ 170,000	\$ 176,605	\$ 171,665
Interest on investments	<u>20,000</u>	<u>20,000</u>	<u>18,085</u>	<u>20,682</u>
Total revenue	190,000	190,000	194,690	192,347
 OTHER FINANCING USES				
Operating transfer out	<u>(94,158)</u>	<u>(94,158)</u>	<u>(64,723)</u>	<u>(66,997)</u>
Excess of revenue over other financing uses	<u>\$ 95,842</u>	<u>\$ 95,842</u>	129,967	125,350
 FUND BALANCE				
Beginning of year			<u>1,207,936</u>	<u>1,082,586</u>
End of year			<u>\$ 1,337,903</u>	<u>\$ 1,207,936</u>

LIVINGSTON COUNTY, ILLINOIS

VITAL RECORDS FUND

SCHEDULE OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2010
With Comparative Figures for the Year Ended November 30, 2009

	2010			2009 <u>Actual</u>
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	
REVENUE				
State grant	\$ -	\$ -	\$ -	\$ 1,628
Fees	6,300	6,300	4,872	5,320
Interest on investments	<u>10</u>	<u>10</u>	<u>4</u>	<u>9</u>
Total revenue	6,310	6,310	4,876	6,957
EXPENDITURES				
Vital records expense	<u>2,500</u>	<u>2,500</u>	<u>2,193</u>	<u>3,333</u>
Excess of revenue over expenditures	3,810	3,810	2,683	3,624
OTHER FINANCING USES				
Operating transfers out	<u>(3,000)</u>	<u>(3,000)</u>	<u>(3,000)</u>	<u>(3,000)</u>
Excess (deficiency) of revenue over expenditures and other financing uses	<u>\$ 810</u>	<u>\$ 810</u>	(317)	624
FUND BALANCE				
Beginning of year			<u>4,117</u>	<u>3,493</u>
End of year			<u>\$ 3,800</u>	<u>\$ 4,117</u>

LIVINGSTON COUNTY, ILLINOIS

COUNTY EXTENSION EDUCATION FUND

SCHEDULE OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2010
With Comparative Figures for the Year Ended November 30, 2009

	<u>2010</u>			<u>2009</u> <u>Actual</u>
	<u>Original</u> <u>Budget</u>	<u>Amended</u> <u>Budget</u>	<u>Actual</u>	
REVENUE				
Property taxes	\$ 133,309	\$ 133,309	\$ 134,856	\$ 130,948
Interest on investments	-	-	70	93
Total revenue	133,309	133,309	134,926	131,041
EXPENDITURES				
County cooperative extension education service	137,462	137,462	134,926	131,041
Deficiency of revenue over expenditures	<u>\$ (4,153)</u>	<u>\$ (4,153)</u>	-	-
FUND BALANCE				
Beginning of year			-	-
End of year			<u>\$ -</u>	<u>\$ -</u>

LIVINGSTON COUNTY, ILLINOIS

CRIMINAL JUSTICE GRANT FUND

SCHEDULE OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCE

Year Ended November 30, 2010
With Comparative Figures for the Year Ended November 30, 2009

	<u>2010</u>	<u>2009</u>
REVENUE		
Interest on investments	\$ -	\$ 1
FUND BALANCE		
Beginning of year	<u>307</u>	<u>306</u>
End of year	<u>\$ 307</u>	<u>\$ 307</u>

LIVINGSTON COUNTY, ILLINOIS

GIS AUTOMATION FUND

SCHEDULE OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2010
With Comparative Figures for the Year Ended November 30, 2009

	<u>2010</u>			<u>2009</u>
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual</u>
REVENUE				
Fees	\$ 70,000	\$ 70,000	\$ 57,392	\$ 60,198
Interest on investments	<u>30</u>	<u>30</u>	<u>16</u>	<u>32</u>
Total revenue	70,030	70,030	57,408	60,230
OTHER FINANCING USES				
Operating transfers out	<u>(64,300)</u>	<u>(64,300)</u>	<u>(60,000)</u>	<u>(64,300)</u>
Excess (deficiency) of revenue over other financing uses	<u>\$ 5,730</u>	<u>\$ 5,730</u>	(2,592)	(4,070)
FUND BALANCE				
Beginning of year			<u>8,902</u>	<u>12,972</u>
End of year			<u>\$ 6,310</u>	<u>\$ 8,902</u>

LIVINGSTON COUNTY, ILLINOIS

ILLINOIS GRANTS FUND

SCHEDULE OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCE

Year Ended November 30, 2010
With Comparative Figures for the Year Ended November 30, 2009

	<u>2010</u>	<u>2009</u>
REVENUE		
State grant	\$ 125,470	\$ 136,230
Interest on investments	<u>(40)</u>	<u>40</u>
Total revenue	125,430	136,270
EXPENDITURES		
State grant expenditures	<u>261,700</u>	<u>-</u>
Excess (deficiency) of revenue over expenditures	(136,270)	136,270
OTHER FINANCING USES		
Operating transfers out	<u>-</u>	<u>(139)</u>
Excess (deficiency) of revenue over expenditures and other financing uses	(136,270)	136,131
FUND BALANCE		
Beginning of year	<u>136,270</u>	<u>139</u>
End of year	<u>\$ -</u>	<u>\$ 136,270</u>

LIVINGSTON COUNTY, ILLINOIS

WORKING CASH FUND

SCHEDULE OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCE

Year Ended November 30, 2010
With Comparative Figures for the Year Ended November 30, 2009

	<u>2010</u>	<u>2009</u>
REVENUE		
Interest on investments	\$ 2,215	\$ 2,564
FUND BALANCE		
Beginning of year	<u>551,833</u>	<u>549,269</u>
End of year	<u>\$ 554,048</u>	<u>\$ 551,833</u>

LIVINGSTON COUNTY, ILLINOIS

WINDFARM APPLICATION FEE FUND

SCHEDULE OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCE

Year Ended November 30, 2010
With Comparative Figures for the Year Ended November 30, 2009

	<u>2010</u>	<u>2009</u>
REVENUE		
Streator-Cayuga South	\$ -	\$ 114,242
Top Crop wind farm	125,000	-
K4 Windfarm LLC	-	25,000
Navitas Energy - Minonk Wind	18,910	25,000
Streator Deer Run wind farm	150,000	-
Interest	167	81
	<hr/>	<hr/>
Total revenue	294,077	164,323
	<hr/>	<hr/>
EXPENDITURES		
Consultation services	148,452	39,936
Postage	2,588	824
Mileage expense	837	92
Office supplies	5,433	223
	<hr/>	<hr/>
Total expenditures	157,310	41,075
	<hr/>	<hr/>
Excess of revenue over expenditures	136,767	123,248
	<hr/>	<hr/>
FUND BALANCE (DEFICIT)		
Beginning of year	53,702	(69,546)
	<hr/>	<hr/>
End of year	\$ 190,469	\$ 53,702
	<hr/>	<hr/>

LIVINGSTON COUNTY, ILLINOIS
CIRCUIT CLERK OPERATION AND ADMINISTRATION FUND
SCHEDULE OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCE

Year Ended November 30, 2010
With Comparative Figures for the Year Ended November 30, 2009

	<u>2010</u>	<u>2009</u>
REVENUE		
Fees for services	\$ 8,440	\$ 6,357
Interest on investments	<u>60</u>	<u>62</u>
Total revenue	8,500	6,419
 EXPENDITURES		
Operation and administration expenses	<u>3,506</u>	<u>949</u>
Excess of revenue over expenditures	4,994	5,470
 FUND BALANCE		
Beginning of year	<u>12,953</u>	<u>7,483</u>
End of year	<u>\$ 17,947</u>	<u>\$ 12,953</u>

LIVINGSTON COUNTY, ILLINOIS

HIGHWAY WINDFARM AGREEMENTS FUND

SCHEDULE OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2010
With Comparative Figures for the Year Ended November 30, 2009

	<u>2010</u>	<u>2009</u>
REVENUE		
Cayuga Ridge South	\$ 96,000	\$ 688,000
Interest on investments	<u>1,483</u>	<u>27,784</u>
Total revenue	97,483	715,784
EXPENDITURES		
Highway engineering expenses	<u>50,000</u>	<u>-</u>
Excess of revenue over expenditures	47,483	715,784
FUND BALANCE		
Beginning of year	<u>739,819</u>	<u>24,035</u>
End of year	<u>\$ 787,302</u>	<u>\$ 739,819</u>

LIVINGSTON COUNTY, ILLINOIS

CORONER'S FEES FUND

SCHEDULE OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCE

Year Ended November 30, 2010
With Comparative Figures for the Year Ended November 30, 2009

	<u>2010</u>	<u>2009</u>
REVENUE		
Fees	\$ 1,735	\$ -
	<hr/>	<hr/>
Total revenue	1,735	-
FUND BALANCE		
Beginning of year	<hr/> -	<hr/> -
End of year	<u>\$ 1,735</u>	<u>\$ -</u>

LIVINGSTON COUNTY, ILLINOIS

LIVINGSTON COUNTY ENTERPRISE ZONE OFFSET FUND

SCHEDULE OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCE

Year Ended November 30, 2010
With Comparative Figures for the Year Ended November 30, 2009

	<u>2010</u>	<u>2009</u>
REVENUE		
Fees	\$ 770,447	\$ 5,133,333
Interest on investments	<u>63,267</u>	<u>-</u>
Total revenue	833,714	5,133,333
 EXPENDITURES		
Economic development grants and loans	<u>159,419</u>	<u>-</u>
Excess of revenue over expenditures	674,295	5,133,333
 FUND BALANCE		
Beginning of year	<u>5,133,333</u>	<u>-</u>
End of year	<u>\$ 5,807,628</u>	<u>\$ 5,133,333</u>

LIVINGSTON COUNTY, ILLINOIS

MENTAL HEALTH FUND

SCHEDULE OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended November 30, 2010
With Comparative Figures for the Year Ended November 30, 2009

	2010			2009 Actual
	Original Budget	Amended Budget	Actual	
REVENUE				
Property taxes	\$ 755,650	\$ 755,650	\$ 763,449	\$ 742,269
Case coordination	146,000	146,000	163,570	164,700
State grant	-	-	4,789	-
Livingston County Commission on Children and Youth	65,000	65,000	50,307	47,849
377 Program administration	65,000	65,000	67,200	52,000
Interest on investments	6,000	6,000	4,837	3,949
Miscellaneous	-	-	5,252	324
Total revenue	<u>1,037,650</u>	<u>1,037,650</u>	<u>1,059,404</u>	<u>1,011,091</u>
EXPENDITURES				
Salaries	294,300	294,300	244,489	242,061
Board expenditures	1,500	1,500	5	53
Benefits	73,575	73,575	56,257	45,892
Purchase of services:				
Institute for Human Resources	399,397	399,397	358,881	391,166
Against domestic violence	5,635	5,635	40,516	13,464
Operation snowball	2,040	2,040	4,040	2,040
Futures Unlimited Case Management	145,514	145,514	145,514	142,661
Systems development	30,101	30,101	27,260	14,667
Sexual assault services	8,098	8,098	13,733	-
Audit	6,000	6,000	2,700	2,600
Lease/rent	6,500	6,500	6,500	6,500
Professional training, dues, and subscriptions	15,000	15,000	8,493	8,836
Travel, telephones, and meals	8,000	8,000	18,276	14,019
Contractual services - postage, leasing, repairs	20,000	20,000	10,712	7,646
Physician	-	-	3,000	3,480
Medicaid - consultants and software	-	-	3,354	-
Commodities	8,000	8,000	7,459	8,189
Equipment	40,000	40,000	8,108	6,196
Other expenditures	-	-	48	131
Total expenditures	<u>1,063,660</u>	<u>1,063,660</u>	<u>959,345</u>	<u>909,601</u>
Excess (deficiency) of revenue over expenditures	<u>\$ (26,010)</u>	<u>\$ (26,010)</u>	100,059	101,490
FUND BALANCE				
Beginning of year			<u>846,990</u>	<u>745,500</u>
End of year			<u>\$ 947,049</u>	<u>\$ 846,990</u>

LIVINGSTON COUNTY, ILLINOIS

**ENTERPRISE FUND
FUND DESCRIPTION**

November 30, 2010

County Nursing Home Fund - to account for the operations and maintenance of the County-owned nursing home. Financing is provided by patient room and care charges received from private sources and from the State of Illinois. Other County funds have also assisted in supporting the nursing home.

LIVINGSTON COUNTY, ILLINOIS
ENTERPRISE FUND - LIVINGSTON MANOR NURSING HOME

STATEMENT OF NET ASSETS

November 30, 2010
With Comparative Figures for November 30, 2009

	<u>2010</u>	<u>2009</u>
ASSETS		
Cash on hand and in bank	\$ 562,109	\$ 25,100
Restricted cash	-	14,683
Other investments	5,013	5,004
Accounts receivable (net of estimated uncollectible)	-	29,757
Due from State of Illinois - Department of Public Aid	-	125,695
Due from Federal government - Medicare	-	209,820
Inventory of food and supplies, at cost	-	33,966
Capital assets (net of accumulated depreciation)	<u>1,812,492</u>	<u>1,883,937</u>
 TOTAL ASSETS	 <u>\$ 2,379,614</u>	 <u>\$ 2,327,962</u>
LIABILITIES		
Accounts payable	\$ 328,564	\$ 466,070
Accrued items	-	52,266
Deferred revenue	-	96,130
Due to others payable from restricted cash	-	9,782
Long-term liabilities:		
Due within one year	<u>-</u>	<u>69,976</u>
Total liabilities	<u>328,564</u>	<u>694,224</u>
NET ASSETS		
Invested in capital assets	1,812,492	1,883,937
Restricted for special projects/residents	-	4,901
Unrestricted	<u>238,558</u>	<u>(255,100)</u>
Total net assets	<u>2,051,050</u>	<u>1,633,738</u>
 TOTAL LIABILITIES AND NET ASSETS	 <u>\$ 2,379,614</u>	 <u>\$ 2,327,962</u>

LIVINGSTON COUNTY, ILLINOIS

ENTERPRISE FUND - LIVINGSTON MANOR NURSING HOME

STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN
NET ASSETS - BUDGET AND ACTUAL

Year Ended November 30, 2010

With Comparative Figures for the Year Ended November 30, 2009

	<u>Original Budget</u>	<u>2010 Amended Budget</u>	<u>Actual</u>	<u>2009 Actual</u>
OPERATING REVENUES				
Patient care:				
Private pay	\$ 147,825	\$ 147,825	\$ 33,467	\$ 128,745
Public aid	2,636,760	2,636,760	362,307	1,585,781
Medicare	1,018,240	1,018,240	171,366	632,152
	<u>3,802,825</u>	<u>3,802,825</u>	<u>567,140</u>	<u>2,346,678</u>
Total operating revenues				
EXPENSES				
Administration:				
Salaried payroll	-	-	18,627	56,204
Hourly payroll	-	-	68,525	77,770
IMRF	-	-	22,835	90,842
FICA	-	-	30,118	119,818
Employer health insurance premiums	-	-	87,418	228,685
Life insurance	-	-	347	928
Workers comp premiums	-	-	23,388	93,552
Contractual services	-	-	45,704	218,736
Professional fees	-	-	16,431	117,627
Conference and school education	-	-	256	1,293
In-service travel expenses	-	-	280	5,153
Telephone	-	-	3,744	13,335
Postage	-	-	367	1,328
Advertising and publication	-	-	2,937	4,644
Dues	-	-	1,306	4,126
Bond and insurance	-	-	-	500
General Liability Insurance	-	-	3,006	12,024
Automobile Insurance	-	-	345	1,380
Property Insurance	-	-	3,894	15,576
Marketing	-	-	508	1,705
Office supplies and equipment	-	-	2,078	3,734
Copy paper	-	-	-	1,240
Computer supplies/accessories	-	-	1,976	4,761
Bad debt expense	-	-	(229,040)	527,959
Miscellaneous	-	-	944	1,606
	<u>1,185,743</u>	<u>1,185,743</u>	<u>105,994</u>	<u>1,604,526</u>

LIVINGSTON COUNTY, ILLINOIS

ENTERPRISE FUND - LIVINGSTON MANOR NURSING HOME

STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN
NET ASSETS - BUDGET AND ACTUAL

Year Ended November 30, 2010

With Comparative Figures for the Year Ended November 30, 2009

	<u>Original Budget</u>	<u>2010 Amended Budget</u>	<u>Actual</u>	<u>2009 Actual</u>
EXPENSES (CONTINUED)				
Dietary:				
Salaried payroll	\$ -	\$ -	\$ 15,116	\$ 39,385
Hourly wages	-	-	61,858	138,230
Dietary consultant	-	-	1,445	5,112
Repairs - all equipment	-	-	-	4,423
Conference and school education	-	-	256	160
In-service travel expenses	-	-	-	73
Advertising	-	-	338	252
Dues	-	-	-	170
Kitchen and dining supplies	-	-	1,169	1,103
Food	-	-	18,412	73,190
Food - community events	-	-	271	1,661
Paper supplies and chemicals	-	-	2,575	7,767
Contractual services	-	-	585	5,103
Supplements	-	-	655	3,219
Office supplies	-	-	11	457
New equipment - furniture	-	-	-	444
	<u>310,430</u>	<u>310,430</u>	<u>102,691</u>	<u>280,749</u>
Housekeeping:				
Hourly wages	-	-	49,231	80,252
Supplies - paper and chemical	-	-	2,970	13,486
Conference and education	-	-	256	-
In-service travel	-	-	-	22
	<u>102,225</u>	<u>102,225</u>	<u>52,457</u>	<u>93,760</u>
Laundry and linen:				
Hourly wages	-	-	27,761	35,939
Repairs	-	-	-	803
Supplies	-	-	554	2,423
Linen - new	-	-	1,424	1,379
Fuel	-	-	1,856	5,973
	<u>59,500</u>	<u>59,500</u>	<u>31,595</u>	<u>46,517</u>

LIVINGSTON COUNTY, ILLINOIS

ENTERPRISE FUND - LIVINGSTON MANOR NURSING HOME

STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN
NET ASSETS - BUDGET AND ACTUAL

Year Ended November 30, 2010

With Comparative Figures for the Year Ended November 30, 2009

	<u>Original Budget</u>	<u>2010 Amended Budget</u>	<u>Actual</u>	<u>2009 Actual</u>
EXPENSES (CONTINUED)				
Nursing and medical:				
Salaried payroll	\$ -	\$ -	\$ 37,582	\$ 96,623
Hourly wages	-	-	254,755	598,744
RN	-	-	11,416	36,683
LPN	-	-	66,281	215,605
Contracted staff	-	-	7,028	112,329
Consultant	-	-	225	745
Equipment repair	-	-	1,231	2,177
Education in-house	-	-	2	94
Conference school education	-	-	1,825	688
In-service travel	-	-	198	548
Postage	-	-	176	522
Employment advertising	-	-	-	2,479
Nurse license renewal	-	-	-	15
Medical doctor	-	-	2,250	9,000
Employee vaccinations/physicals	-	-	35	1,740
Employee background checks	-	-	250	750
Medical supplies	-	-	6,210	18,873
Attends	-	-	3,244	17,276
Office supplies	-	-	92	941
Computer supplies/accessories	-	-	359	4,302
Pharmacy	-	-	5,484	4,254
O2/concentrators	-	-	2,570	8,023
Disposable gloves	-	-	1,209	3,458
Forms	-	-	97	484
Miscellaneous	-	-	-	1
Medical equipment	-	-	-	3,068
Medicare bad debt expense	-	-	-	87,446
Lab expense - Medicare	-	-	4,613	2,547
Physical therapy - Medicare	-	-	9,121	41,510
Equipment rent	-	-	-	54
Occupational therapy - Medicare	-	-	9,528	41,830
Speech therapy - Medicare	-	-	4,229	11,913
X-Ray - Medicare	-	-	60	61
Pharmacy supplies - Medicare	-	-	5,706	28,151

LIVINGSTON COUNTY, ILLINOIS

ENTERPRISE FUND - LIVINGSTON MANOR NURSING HOME

STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN
NET ASSETS - BUDGET AND ACTUAL

Year Ended November 30, 2010

With Comparative Figures for the Year Ended November 30, 2009

	<u>Original Budget</u>	<u>2010 Amended Budget</u>	<u>Actual</u>	<u>2009 Actual</u>
EXPENSES (CONTINUED)				
Nursing and medical (continued):				
OT/managed care	\$ -	\$ -	\$ 7,353	\$ 18,479
Pt/managed care	-	-	5,934	20,601
St/managed care	-	-	768	-
Med supplies/managed care	-	-	-	2,731
Pharmacy/managed care	-	-	4,809	10,825
OT / Pt B	-	-	11,765	41,641
PT / Pt B	-	-	16,732	34,767
ST / Pt B	-	-	3,730	17,338
Labs/managed care	-	-	(2,615)	6,418
	<u>1,806,760</u>	<u>1,806,760</u>	<u>484,252</u>	<u>1,505,734</u>
Physical plant and facilities:				
Salaried payroll	-	-	11,674	28,309
Hourly wages	-	-	16,792	41,823
Contractual services	-	-	3,294	30,235
Decorating rooms	-	-	-	1,801
Building repairs and maintenance	-	-	2,792	22,264
Remediation	-	-	-	345
Equipment repair	-	-	3,002	3,064
Vehicle repair	-	-	1,235	2,838
Boiler repair	-	-	14,185	26,694
Plumbing repairs	-	-	-	2,104
Equipment rental	-	-	-	200
Advertising	-	-	-	182
Unleaded gasoline	-	-	358	2,266
Electricity	-	-	15,192	68,093
Fuel (LP)	-	-	-	279
Thermalene fuel	-	-	44,502	109,769
Supplies and maintenance - water	-	-	1,576	6,193
Supplies and maintenance - sewage	-	-	-	3,816
Landscaping	-	-	2,799	7,579
Capital purchases	-	-	10,665	434
	<u>491,908</u>	<u>491,908</u>	<u>128,066</u>	<u>358,288</u>

LIVINGSTON COUNTY, ILLINOIS

ENTERPRISE FUND - LIVINGSTON MANOR NURSING HOME

STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN
NET ASSETS - BUDGET AND ACTUAL

Year Ended November 30, 2010

With Comparative Figures for the Year Ended November 30, 2009

	<u>Original Budget</u>	<u>2010 Amended Budget</u>	<u>Actual</u>	<u>2009 Actual</u>
EXPENSES (CONTINUED)				
Activities:				
Hourly wages	\$ -	\$ -	\$ 19,228	\$ 43,369
Consultant	-	-	684	2,517
Conference and school education	-	-	128	500
In-service travel expenses	-	-	-	330
Postage	-	-	-	128
Advertising	-	-	119	507
Dues	-	-	-	35
Resident entertainment	-	-	-	279
Resident out-trip expenses	-	-	-	14
Supplies	-	-	221	894
Office supplies	-	-	81	95
Equipment	-	-	187	-
	<u>83,415</u>	<u>83,415</u>	<u>20,648</u>	<u>48,668</u>
Social service:				
Salaried payroll	-	-	10,102	29,668
Hourly wages	-	-	1,609	-
Consultant fees	-	-	684	2,167
Conference and school education	-	-	128	-
In-service travel expenses	-	-	-	22
Advertising	-	-	-	380
Publications	-	-	-	50
Office supplies and equipment	-	-	-	96
	<u>41,500</u>	<u>41,500</u>	<u>12,523</u>	<u>32,383</u>
Other:				
Participation fees (Governor tax)	-	-	23,422	66,792
IGT transfer expense	-	-	-	299,504
Donation to Good Samaritan	-	-	48,214	-
Depreciation	-	-	85,375	85,417
	<u>358,552</u>	<u>358,552</u>	<u>157,011</u>	<u>451,713</u>

LIVINGSTON COUNTY, ILLINOIS

ENTERPRISE FUND - LIVINGSTON MANOR NURSING HOME

STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN
NET ASSETS - BUDGET AND ACTUAL

Year Ended November 30, 2010

With Comparative Figures for the Year Ended November 30, 2009

	<u>Original Budget</u>	<u>2010 Amended Budget</u>	<u>Actual</u>	<u>2009 Actual</u>
Total expenses	\$ 4,440,033	\$ 4,440,033	\$ 1,095,237	\$ 4,422,338
Operating loss	<u>(637,208)</u>	<u>(637,208)</u>	<u>(528,097)</u>	<u>(2,075,660)</u>
NONOPERATING REVENUE				
Interest income	-	-	372	1,395
Property taxes	33,057	33,057	-	-
Special services, special events, and miscellaneous, net	<u>16,916</u>	<u>16,916</u>	<u>1,303</u>	<u>46,696</u>
Total nonoperating revenues	<u>49,973</u>	<u>49,973</u>	<u>1,675</u>	<u>48,091</u>
Loss before transfers	(587,235)	(587,235)	(526,422)	(2,027,569)
OPERATING TRANSFERS IN	<u>1,328,222</u>	<u>1,328,222</u>	<u>943,734</u>	<u>1,689,928</u>
NET INCOME (LOSS)	<u>\$ 740,987</u>	<u>\$ 740,987</u>	417,312	(337,641)
NET ASSETS, BEGINNING OF YEAR			<u>1,633,738</u>	<u>1,971,379</u>
NET ASSETS, END OF YEAR			<u>\$ 2,051,050</u>	<u>\$ 1,633,738</u>

**LIVINGSTON COUNTY, ILLINOIS
 COMPONENT UNIT
 STATEMENT OF CASH FLOWS
 Year Ended November 30, 2010**

CASH FLOWS FROM OPERATING ACTIVITIES

Cash received for services and from phone companies	\$ 927,450
Other cash receipts	15,586
Cash payments to employees	(573,732)
Cash payments to suppliers for goods and services	<u>(348,844)</u>
Net cash provided by operating activities	<u>20,460</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Interest on investments	7,242
Acquisition of capital assets	(31,555)
Purchase of investments	(411,509)
Proceeds from sale of investments	<u>405,810</u>
Net cash used in investing activities	<u>(30,012)</u>

NET DECREASE IN CASH AND CASH EQUIVALENTS (9,552)

CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR 278,864

CASH AND CASH EQUIVALENTS, END OF YEAR \$ 269,312

RECONCILIATION OF OPERATING LOSS TO NET CASH PROVIDED BY OPERATING ACTIVITIES

Operating loss	\$ (100,174)
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation	123,060
Effects of changes in operating assets and liabilities:	
Accounts receivable	473
Due from primary government	(6,516)
Prepaid expenses	(3,505)
Accrued items	<u>7,122</u>

NET CASH PROVIDED BY OPERATING ACTIVITIES \$ 20,460

LIVINGSTON COUNTY, ILLINOIS

**FIDUCIARY FUNDS
FUND DESCRIPTIONS**

November 30, 2010

Private Purpose Trust Funds

Township Motor Fuel Tax Fund - to account for the County's stewardship of the assets held in trust for the benefit of the township road districts. The County Superintendent of Highways acts as a trustee for the Township road districts and directs the Township Commissioners as to the best methods of repair, maintenance, and improvements of highways and bridges in their districts. Financing is provided by the Township's allocation of the state motor fuel taxes and interest on invested funds.

Township Bridge Program Fund - to account for the County's stewardship of the assets held in trust in connection with the Township Bridge Program. The fund receives payment from the State and Townships under matching agreements and administers the program as the trustee for both the State and Townships.

Agency Funds

The County maintains a variety of agency funds. At any given point in time, total agency fund assets are equally offset by related liabilities including amounts due to the parties for whom the assets are being held (taxing bodies, for instance). Agency funds have no fund equity and do not involve measurement of revenue, expenditures, or expense.

LIVINGSTON COUNTY, ILLINOIS
PRIVATE PURPOSE TRUST FUNDS
COMBINING STATEMENT OF FIDUCIARY NET ASSETS

November 30, 2010

	Township Motor Fuel Tax	Township Bridge Program	Totals
ASSETS			
Cash on hand and in bank	\$ 88,747	\$ 166,851	\$ 255,598
Certificates of deposit	450,000	-	450,000
Other investments	2,312,100	-	2,312,100
Accrued interest receivable	504	-	504
Due from State of Illinois	<u>186,036</u>	<u>-</u>	<u>186,036</u>
TOTAL ASSETS	<u>\$ 3,037,387</u>	<u>\$ 166,851</u>	<u>\$ 3,204,238</u>
LIABILITIES AND NET ASSETS			
LIABILITIES			
Accounts payable	\$ 177,300	\$ 98,860	\$ 276,160
NET ASSETS			
Restricted for township transportation projects	<u>2,860,087</u>	<u>67,991</u>	<u>2,928,078</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 3,037,387</u>	<u>\$ 166,851</u>	<u>\$ 3,204,238</u>

LIVINGSTON COUNTY, ILLINOIS
PRIVATE PURPOSE TRUST FUNDS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
Year Ended November 30, 2010

	Township Motor Fuel Tax	Township Bridge Program	Totals
REVENUES			
State of Illinois	\$ 2,750,859	\$ 330,938	\$ 3,081,797
Interest on investments	<u>6,350</u>	<u>191</u>	<u>6,541</u>
Total revenues	2,757,209	331,129	3,088,338
EXPENDITURES			
Transportation	<u>2,296,372</u>	<u>271,646</u>	<u>2,568,018</u>
Excess of revenues over expenditures	460,837	59,483	520,320
NET ASSETS, BEGINNING OF YEAR			
	<u>2,399,250</u>	<u>8,508</u>	<u>2,407,758</u>
NET ASSETS, END OF YEAR			
	<u><u>\$ 2,860,087</u></u>	<u><u>\$ 67,991</u></u>	<u><u>\$ 2,928,078</u></u>

LIVINGSTON COUNTY, ILLINOIS

AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

Year Ended November 30, 2010

	<u>Balance November 30, 2009</u>	<u>Increases</u>	<u>Deductions</u>	<u>Balance November 30, 2010</u>
COUNTY COLLECTOR FUND				
Assets:				
Cash on hand and in bank	\$ 3,340,730	\$ 54,788,890	\$ 55,275,094	\$ 2,854,526
Other investments	109,497	447,436	109,000	447,933
Delinquent taxes receivable	<u>105,192</u>	<u>201,095</u>	<u>105,192</u>	<u>201,095</u>
Total assets	<u>\$ 3,555,419</u>	<u>\$ 55,437,421</u>	<u>\$ 55,489,286</u>	<u>\$ 3,503,554</u>
Liabilities:				
Due to taxing bodies	<u>\$ 3,555,419</u>	<u>\$ 55,437,421</u>	<u>\$ 55,489,286</u>	<u>\$ 3,503,554</u>
 INHERITANCE TAX FUND				
Assets:				
Cash on hand and in bank	\$ 2,493	\$ 216,258	\$ 218,157	\$ 594
Other investments	740	2	524	218
Due from State of Illinois	<u>-</u>	<u>3,289</u>	<u>3,289</u>	<u>-</u>
Total assets	<u>\$ 3,233</u>	<u>\$ 219,549</u>	<u>\$ 221,970</u>	<u>\$ 812</u>
Due to others	<u>\$ 3,233</u>	<u>\$ 219,549</u>	<u>\$ 221,970</u>	<u>\$ 812</u>
 DRAINAGE DISTRICT FUND				
Assets:				
Cash on hand and in bank	\$ 161,624	\$ 941,275	\$ 733,349	\$ 369,550
Certificates of deposit	<u>71,635</u>	<u>68,371</u>	<u>71,635</u>	<u>68,371</u>
Total assets	<u>\$ 233,259</u>	<u>\$ 1,009,646</u>	<u>\$ 804,984</u>	<u>\$ 437,921</u>
Liabilities - due to others	<u>\$ 233,259</u>	<u>\$ 1,009,646</u>	<u>\$ 804,984</u>	<u>\$ 437,921</u>
 RESTITUTION FUND				
Assets - cash on hand and in bank	<u>\$ 627</u>	<u>\$ 583</u>	<u>\$ -</u>	<u>\$ 1,210</u>
Liabilities - due to others	<u>\$ 627</u>	<u>\$ 583</u>	<u>\$ -</u>	<u>\$ 1,210</u>

LIVINGSTON COUNTY, ILLINOIS

AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

Year Ended November 30, 2010

	Balance November 30, <u>2009</u>	<u>Increases</u>	<u>Deductions</u>	Balance November 30, <u>2010</u>
PAYROLL CLEARING FUND				
Assets - cash on hand and in bank	\$ 4,811	\$ 10,413,094	\$ 10,414,565	\$ 3,340
Liabilities - due to others	\$ 4,811	\$ 10,413,094	\$ 10,414,565	\$ 3,340
FEDERAL TAX PAYMENT FUND				
Assets - cash on hand and in bank	\$ 100,704	\$ -	\$ 86,553	\$ 14,151
Liabilities - due to others	\$ 100,704	\$ -	\$ 86,553	\$ 14,151
PAYROLL ACCOUNT DIRECT DEPOSIT				
Assets - cash on hand and in bank	\$ 1	\$ 4,785,918	\$ 4,785,918	\$ 1
Liabilities - due to others	\$ 1	\$ 4,785,918	\$ 4,785,918	\$ 1
CIRCUIT CLERK AGENCY FUND				
Assets:				
Cash on hand and in bank	\$ 292,269	\$ 3,155,978	\$ 3,052,155	\$ 396,092
Certificate of deposit	90,000	-	-	90,000
Total assets	\$ 382,269	\$ 3,155,978	\$ 3,052,155	\$ 486,092
Liabilities - due to others	\$ 382,269	\$ 3,155,978	\$ 3,052,155	\$ 486,092
RENTAL HOUSING SURCHARGE FUND				
Assets - cash on hand and in bank	\$ -	\$ 63,313	\$ 63,313	\$ -
Liabilities - due to others	\$ -	\$ 63,313	\$ 63,313	\$ -

LIVINGSTON COUNTY, ILLINOIS

AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

Year Ended November 30, 2010

	Balance November 30, <u>2009</u>	<u>Increases</u>	<u>Deductions</u>	Balance November 30, <u>2010</u>
SPECIAL DEPOSITS ESCROW FUND				
Assets - cash on hand and in bank	\$ 11,379	\$ 18	\$ -	\$ 11,397
Liabilities - due to others	\$ 11,379	\$ 18	\$ -	\$ 11,397
 SHERIFF AGENCY FUND				
Assets:				
Cash on hand and in bank - jail residents welfare	\$ 17,293	\$ 171,255	\$ 169,339	\$ 19,209
Cash on hand and in bank - Sheriff seized funds	<u>2,081</u>	<u>18,455</u>	<u>7,254</u>	<u>13,282</u>
Total assets	<u>\$ 19,374</u>	<u>\$ 189,710</u>	<u>\$ 176,593</u>	<u>\$ 32,491</u>
Liabilities - due to others	<u>\$ 19,374</u>	<u>\$ 189,710</u>	<u>\$ 176,593</u>	<u>\$ 32,491</u>
 TOTAL - ALL AGENCY FUNDS				
Assets:				
Cash on hand and in bank	\$ 3,934,012	\$ 74,555,037	\$ 74,805,697	\$ 3,683,352
Certificates of deposit	161,635	68,371	71,635	158,371
Other investments	110,237	447,438	109,524	448,151
Delinquent taxes receivable	105,192	201,095	105,192	201,095
Due from State of Illinois	<u>-</u>	<u>3,289</u>	<u>3,289</u>	<u>-</u>
Total assets	<u>\$ 4,311,076</u>	<u>\$ 75,275,230</u>	<u>\$ 75,095,337</u>	<u>\$ 4,490,969</u>
Liabilities:				
Due to taxing bodies	\$ 3,555,419	\$ 55,437,421	\$ 55,489,286	\$ 3,503,554
Due to others	<u>755,657</u>	<u>19,837,809</u>	<u>19,606,051</u>	<u>987,415</u>
Total liabilities	<u>\$ 4,311,076</u>	<u>\$ 75,275,230</u>	<u>\$ 75,095,337</u>	<u>\$ 4,490,969</u>